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COMPARATIVE FINANCIAL STATISTICS

for community and junior colleges 1977-78

by

Nathan Dickmeyer

K. Scott Hughes

American Association of Community and Junior Colleges • American Council on Education • National Association of College and University Business Officers

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COMPARATIVE FINANCIAL STATISTICS

for community and junior colleges 1977-78

An experimental study of ninety-seven institutions.

by

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A task force guided the project, defining its purpose, scope, and content. The members of the task force were:

Donald K. Young, Chairman Business Manager	Monterey Peninsula College, California
Maurice P. Arth, Vice Chancellor for Financial and Management Services -- Treasurer	Cuyahoga Community College, Ohio
Donald Weichert, President	College of the Redwoods, California
William L. Prather Business Manager	Amarillo College, Texas
John J. Pateros Special Consultant to the Project	Pateros & Associates, Maryland
William R. Odom, Bureau Chief Research and Information Systems Division of Community Colleges	Florida Department of Education

M. J. Williams, Director of Special Projects, NACUBO, who staffs the NACUBO Two-Year Colleges Committee, provided the encouragement and enthusiasm that helped design and organize the project effort. James W. White, Vice President for Administration, American Association of Community and Junior Colleges (AACJC), was a major contributor to the project; he made possible the significant participation of the community and junior college presidents. Anna Marie Cirino was the survey coordinator, and was responsible for the integrity of the statistical data.

INTRODUCTION

Purpose

This report is the result of an intensive six-month study involving three national education associations, the National Center for Education Statistics (NCES), and the cooperation of almost 100 community and junior colleges. The study was experimental and was intended to elicit comments for improvement as well as to be informative to community and junior colleges, state and local agencies, and federal policy makers.

In 1977, members of the NACUBO Two-Year Colleges Committee decided to undertake a comparative data study for public community colleges.* The members were frustrated by the frequent requests for comparative data by governing boards, presidents, and taxpayers. These data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, operation and maintenance, etc.) and by object (compensation, supplies, utilities, equipment, etc.). A further requirement was the demand for "current" information rather than information two to four years old. However, committee members also knew of and were concerned about the pitfalls in trying to establish comparative data for community colleges (see "Limitations" below). Therefore, this first step in establishing comparative data for community colleges has been taken with extreme caution. The Two-Year Colleges Committee elicited the support of the American Association of Community and Junior Colleges (AACJC) and the American Council on Education (ACE) and received financial support and strong encouragement from NCES.

The intent of this report is to provide basic comparative information derived from a sample of 97 community and junior colleges. Future studies will seek comments from community college presidents and business officers to determine (1) if such data are useful and (2) the changes or additional information that could be incorporated to improve the report. One of the study's primary objectives is to learn how comparative information can be used in improving community and junior college decision-making. This project is also intended to shed greater light on the financial and operational aspects of community colleges. The report will have greater usefulness when it is compared to the operational and financial statistics of an individual community college.

Comments from readers regarding the need for and improvements to this report are encouraged.

*The term "community colleges" is assumed here to include all postsecondary institutions offering up to the first two years of higher education.

Method

In October 1978 the task force, composed of presidents and business officers from all regions of the country, identified in general terms the kind of information it wished to gather. Emphasis was placed on providing basic comparative data of general use among community colleges. It was also determined that peer groups should be created, based on the size of the institutions, with a division between institutions that are branch campuses of systems and those that are not. The committee also decided that a separate survey would be required to gather information not currently available at the national level. Such information included (1) expenditures by object, (2) noncredit headcount, (3) gross square footage of buildings, and (4) distinctions between credit and noncredit teaching costs. Another major decision made at the same time was to use unedited Higher Education General Information Survey (HEGIS) finance data, which was due to be submitted to NCES in December 1978; this decision was critical to the success of the project. It meant that the community colleges that were to be included in the sample had to complete their HEGIS forms by the stated deadline and had to complete them accurately. Based on experience, both assumptions were risky. As a result, each institution included was asked to carefully complete the HEGIS survey and to submit it on time. Consequently, the HEGIS data largely proved reliable and easy to use.

In addition to the use of the HEGIS data, AACJC conducted a separate survey of 185 public institutions. Ninety-seven of these provided usable responses; their data are used in this report. Appendix C lists all responding institutions.

The task force met in January and March 1979 and approved the substance and format of the comparative data study report. Based on the task force recommendations, the following peer groups were established:

1. Single institutions or systems -- total credit and noncredit headcount enrollment under 5,000.

2. Single institutions or systems -- total credit and noncredit headcount enrollment between 5,000 and 15,000.

3. Single institutions or systems -- total credit and noncredit headcount enrollment over 15,000.

4. Individual campuses that are part of a system -- all sizes.

Another major decision dealt with the conversion of noncredit headcount to full-time equivalence. It is generally understood that community colleges offer courses that encourage part-time, noncredit student participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to full-time equivalents (FTEs) has been a major problem in developing comparative data among community colleges.

In an attempt to resolve this issue, the task force established a standard for converting full-year, noncredit headcount to a proxy for the fall term, full-time-enrollment equivalency. After much debate (resulting from the broad experience of the task force members), a conversion ratio of 20:1 was established. This means that for the purposes of this report, noncredit headcount enrollment for the 1977-78 year was divided by 20 and the result defined as the number of full-time-equivalent students. In the analysis that follows, this number is added to the 1977 fall term, full-time-equivalent credit student count and used as one proxy for the activity level of community colleges. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

Limitations

A comparative data study of this nature is fraught with pitfalls, and the results must be used with care. Some of the more obvious concerns are:

Extrapolation: The 97 community colleges in the study may very well not reflect the financial and operational patterns of their approximately 800 sister institutions. Though care was taken to be geographically representative as well as representative of enrollment levels, this study cannot be regarded as representative of the total population of institutions.

Original Data: The lack of well-established definitions for such terms as "full-time-equivalent students" and the lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" creates difficulty in generating meaningful comparative data.

Other Factors: There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, student-body composition, and methods of financing create unique financial and operating patterns. Before meaningful comparisons can be undertaken, data such as those contained in this and similar reports require isolation, identification, and understanding of many hidden factors.

Simplicity: The comparative data used in this study are simple; while simplicity is a virtue in these circumstances, the data can be used as only rough approximations of reality.

Because of the need to use only data from cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges is not recommended because nonrespondents or late respondents to HEGIS surveys may be beset by particular administrative difficulties.

ANALYSIS

ANALYSIS

Overview

The following analysis is divided into three broad categories: (1) educational and general expenditures, (2) current fund revenues, and (3) selected statistics. The comparative data, which pertain to the 1977-78 fiscal year, are divided into the four peer groups described in the introduction and in the tables for the 97 institutions. The text is intended to explain definitions rather than to interpret the meaning of the data. The complete set of tables is shown in Appendix A.

The comparative data are presented with the quartiles shown for each statistic. For example:

INSTRUCTION

COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
97	36.5%	42.3%	46.8%	95	2.8%	5.0%	9.5%	89	0.8%	1.3%	2.1%	97	42.6%	50.0%	55.5%

Each percentage in the "Expenditures" section is the percentage which that category (for example, Instruction/Compensation) is of total Educational and General Expenditures plus Mandatory Transfers. To improve comparability among institutions, auxiliary enterprises, independent operations, and hospitals have been excluded from the expenditures and revenues data. Also, there are instances where there are less than 97 responses for a specific data element; the reason is that some institutions did not entirely complete the survey form.

Abbreviations are defined below:

No.: Number of institutions providing data for this classification (i.e., 97 institutions responded with an Instruction/Compensation amount).

Q1 : First quartile means 25% of the responding institutions have values below 36.5% in this example for Instruction/Compensation, expressed as a percentage of total Educational and General Expenditures plus Mandatory Transfers.

Q2 : The median for all responding institutions.

Q3 : Third quartile means 75% of the responding institutions have values below 46.8% in this example for Instruction/Compensation, expressed as a percentage of total Educational and General Expenditures plus Mandatory Transfers.

PRIMARY FUNCTIONS

Description of Table 1

The primary functions of postsecondary education are generally described as instruction, research, and public service. (See Appendix B for detailed definitions of all functions.) Clearly, Table 1 verifies that community colleges carry out instruction, with approximately 50% of all educational and general expenditures allocated to teaching.

Although it is apparent from the Q_3 values that at least 75% of the institutions did not record any expense for research in 1977-78, a small number of institutions did report significant research expenditures in that year. However, unless at least 75% of the schools report some expenditures, a zero will be recorded at the Q_3 level.

Another major observation is the constancy in expenditure patterns across the four peer groups. For example, the Instruction/Compensation median is between 41.2% and 45.2%. Even the Q_1 values (34.0% to 37.8%) and Q_3 values (44.6% to 50.2%) are close. The Instruction/Total medians are even more closely grouped -- between 49.0% and 51.4%.

Low values are reported for equipment purchases; many institutions reported no equipment purchases. This may be true, in fact, or equipment of this nature may be purchased from plant funds and thus not reported in the survey.

Another interesting point is the wide range of values for Instruction/Compensation ranging from 36.5% (Q_1) to 46.8% (Q_3) for the 97 institutions. Similar dispersions are noticed in each of the peer groups. This may indicate vastly different expenditure patterns among the peer groups or may indicate inadequacy in defining the peer groups.

Amplification of an earlier limitation is warranted at this point. In spite of specific HEGIS instructions, some institutions apparently recorded expenditures for instruction to noncredit students in the Public Service category. Hence, Public Service costs are somewhat inflated and Noncredit Instruction costs somewhat understated.

Readers may note that the quartile column percentages will not necessarily add to the total percentage. An institution having the median value for the ratio of instruction expenditures to total expenditures may not be the one that records the median value for the ratio of operation and maintenance expenditures to total expenditures. This phenomenon is especially pronounced at the upper and lower quartiles. For example, the institution at the lower quartile for the ratio of instruction expenses to total expenses will certainly not be at the lower quartile for other administrative expenses as ratios of total expense. If it is low in one category, it must be high in the others. Thus, the sum of the lower quartile "pieces" will be less than the lower quartile figure for the category as a whole, and the sum of the high quartile "pieces" will be above the column total upper quartile figure.

TABLE 1
Educational and General Expenditures 1977-78
Primary Functions

ALL 97 REPORTING TWO-YEAR INSTITUTIONS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	97	36.5%	42.3%	46.8%	95	2.8%	5.0%	9.5%	89	0.8%	1.3%	2.1%	97	42.6%	50.0%	55.5%
DIRECT TEACHING COMP.	**********															
-CREDIT	68	31.9%	38.9%	44.0%	**********											
-NON CREDIT	69	0.0%	0.4%	2.7%	**********											
ALL OTHER	67	0.0%	0.0%	1.4%	**********											
RESEARCH	96	0.0%	0.0%	0.0%	96	0.0%	0.0%	0.0%	95	0.0%	0.0%	0.0%	96	0.0%	0.0%	0.0%
PUBLIC SERVICE	97	0.0%	0.5%	2.0%	97	0.0%	0.2%	1.0%	90	0.0%	0.0%	0.0%	97	0.0%	0.8%	2.9%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT UNDER 5000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	40	34.0%	41.2%	49.0%	38	2.8%	4.9%	9.2%	37	0.8%	1.6%	3.1%	40	39.8%	50.8%	56.8%
DIRECT TEACHING COMP.	**********															
-CREDIT	32	32.0%	39.2%	47.9%	**********											
-NON CREDIT	33	0.0%	0.1%	2.4%	**********											
ALL OTHER	33	0.0%	0.0%	1.3%	**********											
RESEARCH	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%
PUBLIC SERVICE	40	0.0%	0.3%	1.9%	40	0.0%	0.2%	1.0%	37	0.0%	0.0%	0.0%	40	0.0%	0.7%	2.9%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT BETWEEN 5000 AND 15000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	26	37.8%	43.4%	45.6%	26	3.0%	4.4%	9.9%	23	0.2%	1.1%	2.2%	26	43.8%	49.3%	55.1%
DIRECT TEACHING COMP.	**********															
-CREDIT	20	35.7%	38.9%	43.2%	**********											
-NON CREDIT	20	0.0%	0.8%	5.1%	**********											
ALL OTHER	18	0.0%	0.0%	1.9%	**********											
RESEARCH	26	0.0%	0.0%	0.0%	26	0.0%	0.0%	0.0%	25	0.0%	0.0%	0.0%	26	0.0%	0.0%	0.0%
PUBLIC SERVICE	26	0.0%	0.8%	2.4%	26	0.0%	0.4%	1.1%	23	0.0%	0.0%	0.0%	26	0.0%	1.4%	3.6%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT OVER 15000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	12	37.6%	45.2%	50.2%	12	2.2%	4.4%	8.5%	12	0.4%	0.9%	1.6%	12	40.2%	51.4%	57.5%
DIRECT TEACHING COMP.	**********															
-CREDIT	8	26.0%	36.3%	40.6%	**********											
-NON CREDIT	8	0.2%	1.3%	8.9%	**********											
ALL OTHER	8	0.0%	0.9%	14.0%	**********											
RESEARCH	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%
PUBLIC SERVICE	12	0.0%	0.5%	2.1%	12	0.0%	0.3%	0.9%	11	0.0%	0.0%	0.0%	12	0.0%	0.8%	3.3%

BRANCH CAMPUSES -- ALL SIZES

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	19	36.9%	41.7%	44.6%	19	4.2%	6.1%	10.5%	17	0.9%	1.3%	1.9%	19	43.6%	49.0%	53.0%
DIRECT TEACHING COMP.	**********															
-CREDIT	8	30.0%	39.9%	44.8%	**********											
-NON CREDIT	8	0.0%	0.2%	2.6%	**********											
ALL OTHER	8	0.0%	0.0%	0.7%	**********											
RESEARCH	18	0.0%	0.0%	0.5%	18	0.0%	0.0%	0.1%	18	0.0%	0.0%	0.0%	18	0.0%	0.0%	0.7%
PUBLIC SERVICE	19	0.0%	0.6%	1.8%	19	0.0%	0.1%	0.6%	19	0.0%	0.0%	0.0%	19	0.0%	0.7%	2.4%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS

OTHER FUNCTIONS

Description of Table 2

The support functions shown in Table 2 have very similar expenditure patterns across the four peer groups, similar to the primary functions shown in Table 1. For example, the median values for Operation and Maintenance range from 11.0% to 12.1% of total Educational and General Expenditures plus Mandatory Transfers. Such extremely close values exist for the other support functions--Academic Support, Student Services, and Institutional Support--even at the first and third quartile levels.

What is less easily understood is the broad range of values for any given support function (e.g., Institutional Support for the total sample ranges from 10.1% to 18.0% at the first and third quartile levels). One explanation may be inconsistent reporting by institutions for classifying expenditures into the specific support functions. Such activities as admissions/records, academic computing, library support, student counseling, and athletics are examples of activities that are frequently classified inconsistently (see Appendix B for generally accepted definitions). However, the broad range of values may also be accounted for, in part, by varying geographic locations, administrative policies, and institutional missions.

Also of interest is the relatively low level of scholarship expenditures, which have a median value of only 1.0% for all 97 institutions. Such a low amount may reflect the relatively low tuition rates (see next section) and the fact that community college students are generally commuters, thus requiring less aid for room and board and other living expenses. In addition, there is a significant amount of state and federal student assistance such as Basic Educational Opportunity Grants (BEOGs), that is not reflected in institutional expenditures.

TABLE 2

Educational and General Expenditures

1977-78

Support Functions and Scholarships/Fellowships

ALL 97 REPORTING TWO-YEAR INSTITUTIONS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
ACADEMIC SUPPORT	96	3.9%	5.7%	7.8%	96	0.9%	1.4%	2.1%	89	0.1%	0.5%	1.0%	96	5.4%	8.2%	10.5%
STUDENT SERVICES	97	5.3%	6.6%	7.9%	97	0.8%	1.6%	2.9%	89	0.0%	0.1%	0.1%	97	7.0%	8.6%	10.6%
INSTITUTIONAL SUPPORT	97	5.3%	7.3%	9.2%	97	2.9%	4.3%	7.9%	90	0.1%	0.2%	0.5%	97	10.1%	13.2%	18.0%
OPERATION & MAINTENANCE	97	3.6%	4.8%	6.3%	97	4.9%	5.9%	8.1%	89	0.0%	0.2%	0.6%	97	9.8%	11.6%	14.7%
SCHOLARSHIPS/FELLOWSHIPS	**********				97	0.0%	1.0%	3.7%	**********				97	0.0%	1.0%	3.7%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT UNDER 5000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
ACADEMIC SUPPORT	39	3.9%	5.3%	7.7%	39	0.7%	1.2%	1.8%	37	0.1%	0.4%	0.9%	39	4.5%	7.4%	9.7%
STUDENT SERVICES	40	4.5%	6.4%	7.0%	40	0.7%	1.5%	2.8%	38	0.0%	0.0%	0.1%	40	5.8%	7.8%	9.8%
INSTITUTIONAL SUPPORT	40	4.5%	7.0%	10.1%	40	2.2%	4.0%	8.6%	38	0.0%	0.1%	0.5%	40	9.6%	13.0%	18.3%
OPERATION & MAINTENANCE	40	3.0%	4.3%	5.9%	40	4.9%	7.1%	8.6%	38	0.0%	0.4%	0.7%	40	9.8%	11.6%	15.1%
SCHOLARSHIPS/FELLOWSHIPS	**********				40	0.0%	1.6%	4.7%	**********				40	0.0%	1.6%	4.7%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT BETWEEN 5000 AND 15000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
ACADEMIC SUPPORT	26	3.8%	5.4%	7.6%	26	0.9%	1.7%	2.7%	23	0.3%	0.6%	1.1%	26	5.3%	8.7%	10.1%
STUDENT SERVICES	26	5.2%	6.6%	7.9%	26	0.7%	1.5%	2.9%	23	0.0%	0.1%	0.2%	26	7.2%	8.2%	10.5%
INSTITUTIONAL SUPPORT	26	5.8%	7.3%	9.0%	26	3.5%	4.5%	8.9%	23	0.1%	0.2%	0.7%	26	10.7%	12.8%	17.3%
OPERATION & MAINTENANCE	26	3.7%	5.3%	6.3%	26	5.2%	5.9%	7.7%	22	0.0%	0.2%	0.6%	26	10.2%	12.1%	14.7%
SCHOLARSHIPS/FELLOWSHIPS	**********				26	0.0%	0.3%	2.8%	**********				26	0.0%	0.3%	2.8%

SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMNT OVER 15000

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
ACADEMIC SUPPORT	12	3.7%	6.6%	9.1%	12	0.7%	1.4%	1.9%	12	0.2%	0.6%	1.0%	12	5.0%	9.0%	11.8%
STUDENT SERVICES	12	5.8%	8.0%	9.9%	12	0.7%	1.6%	3.6%	12	0.0%	0.1%	0.2%	12	7.2%	9.5%	13.0%
INSTITUTIONAL SUPPORT	12	6.4%	7.6%	9.0%	12	2.3%	4.3%	6.2%	12	0.1%	0.3%	0.7%	12	9.8%	12.4%	17.8%
OPERATION & MAINTENANCE	12	4.1%	5.6%	6.3%	12	4.5%	5.3%	6.9%	12	0.0%	0.1%	0.2%	12	9.5%	11.0%	12.0%
SCHOLARSHIPS/FELLOWSHIPS	**********				12	0.0%	1.0%	2.6%	**********				12	0.0%	1.0%	2.6%

BRANCH CAMPUSES -- ALL SIZES

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
ACADEMIC SUPPORT	19	3.4%	7.1%	8.2%	19	1.2%	1.9%	2.2%	17	0.0%	0.3%	0.6%	19	5.5%	9.2%	10.5%
STUDENT SERVICES	19	6.1%	7.2%	8.0%	19	1.6%	2.2%	3.8%	16	0.0%	0.1%	0.2%	19	8.0%	9.5%	13.0%
INSTITUTIONAL SUPPORT	19	5.3%	8.6%	10.2%	19	3.2%	4.2%	7.1%	17	0.1%	0.2%	0.5%	19	10.1%	14.5%	18.7%
OPERATION & MAINTENANCE	19	3.7%	4.5%	7.7%	19	5.0%	5.7%	7.3%	17	0.1%	0.4%	0.6%	19	9.4%	11.0%	16.1%
SCHOLARSHIPS/FELLOWSHIPS	**********				19	0.0%	0.9%	3.8%	**********				19	0.0%	0.9%	3.8%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS

EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS

CURRENT FUND REVENUES

Description of Table 3

The distribution of revenue sources is of interest only to the extent to which it describes the wide range of funding patterns for community colleges. For example, Appropriations for the 97 institutions range from 63.7% to 81.8% at the first and third quartile levels. A similar wide range exists for Tuition and Fees, with 10.0% and 23.0% at the first and third quartile levels for all 97 institutions. Similar relationships are evident in each of the four peer groups.

It is interesting to note how funding patterns seem to vary among the peer groups. This is unlike the expenditure ratios, which showed a high degree of consistency. For example, the median (Q_2) values are presented below for selected major funding sources.

	Single Institutions			Branches
Number Reporting	<5000 39	5-15000 26	>15000 12	All Sizes 15
Tuition and Fees	13.8%	18.7%	17.0%	20.7%
State Appropriations	54.9%	39.4%	52.7%	63.1%
Local Appropriations	14.1%	28.1%	23.4%	-0-
Federal Grants and Contracts	3.4%	4.8%	5.2%	6.2%

Such disparate values may be more related to the state or locality of the institution than to its enrollment level. This may be particularly true with regard to the level of local appropriations, which have median values ranging from 0% (all branches) to 28.1% (for enrollments between 5,000 and 15,000).

TABLE 3
Distribution of Current Fund Revenues
1977-78

ALL 97 REPORTING TWO-YEAR INSTITUTIONS

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	92	10.0%	16.4%	23.0%
-CREDIT	85	9.0%	14.6%	21.6%
-NON CREDIT	72	0.5%	1.1%	2.2%
APPROPRIATIONS	92	63.7%	71.7%	81.8%
-FEDERAL	92	0.0%	0.0%	1.3%
-STATE	92	37.1%	54.1%	66.7%
-LOCAL	92	0.0%	13.9%	32.5%
GRANTS & CONTRACTS--GOVT	92	2.9%	6.3%	11.7%
-FEDERAL	92	2.0%	4.7%	9.5%
-STATE	92	0.0%	0.6%	1.6%
-LOCAL	92	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	92	0.0%	0.0%	0.4%
ENDOWMENT INCOME	92	0.0%	0.0%	0.0%
OTHER SOURCES	92	0.6%	1.8%	2.7%
TOTAL	92	100.0%	100.0%	100.0%

SINGLE INSTITUTIONS UNDER 5000

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	39	8.7%	13.8%	19.5%
-CREDIT	36	7.7%	12.4%	18.3%
-NON CREDIT	29	0.3%	0.8%	1.9%
APPROPRIATIONS	39	67.7%	77.4%	85.7%
-FEDERAL	39	0.0%	0.0%	3.2%
-STATE	39	40.7%	54.9%	69.8%
-LOCAL	39	0.0%	14.1%	33.2%
GRANTS & CONTRACTS--GOVT	39	1.1%	5.1%	11.8%
-FEDERAL	39	1.1%	3.4%	9.3%
-STATE	39	0.0%	0.6%	1.6%
-LOCAL	39	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	39	0.0%	0.0%	0.5%
ENDOWMENT INCOME	39	0.0%	0.0%	0.0%
OTHER SOURCES	39	0.4%	1.5%	2.3%
TOTAL	39	100.0%	100.0%	100.0%

SINGLE INSTITUTIONS BETWEEN 5000 AND 15000

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	26	12.0%	18.7%	22.8%
-CREDIT	25	10.9%	17.9%	21.4%
-NON CREDIT	23	0.6%	1.2%	2.6%
APPROPRIATIONS	26	64.9%	70.3%	76.6%
-FEDERAL	26	0.0%	0.0%	1.2%
-STATE	26	34.2%	39.4%	61.4%
-LOCAL	26	4.3%	28.1%	34.6%
GRANTS & CONTRACTS--GOVT	26	3.7%	7.4%	12.6%
-FEDERAL	26	2.9%	4.8%	10.5%
-STATE	26	0.0%	1.0%	2.5%
-LOCAL	26	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	26	0.0%	0.0%	0.2%
ENDOWMENT INCOME	26	0.0%	0.0%	0.0%
OTHER SOURCES	26	0.5%	1.6%	2.7%
TOTAL	26	100.0%	100.0%	100.0%

SINGLE INSTITUTIONS OVER 15000

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	12	5.1%	17.0%	27.2%
-CREDIT	11	3.2%	13.7%	26.3%
-NON CREDIT	8	0.9%	2.0%	4.1%
APPROPRIATIONS	12	61.7%	72.2%	86.5%
-FEDERAL	12	0.0%	0.0%	1.1%
-STATE	12	43.8%	52.7%	59.6%
-LOCAL	12	2.2%	23.4%	34.1%
GRANTS & CONTRACTS--GOVT	12	3.6%	5.8%	9.5%
-FEDERAL	12	2.0%	5.2%	7.0%
-STATE	12	0.1%	0.5%	1.3%
-LOCAL	12	0.0%	0.1%	0.8%
PRIVATE GIFTS, GRNTS & CONS	12	0.0%	0.2%	0.3%
ENDOWMENT INCOME	12	0.0%	0.0%	0.0%
OTHER SOURCES	12	0.8%	2.0%	3.0%
TOTAL	12	100.0%	100.0%	100.0%

BRANCH CAMPUSES -- ALL SIZES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	15	11.9%	20.7%	26.1%
-CREDIT	13	9.7%	20.7%	24.6%
-NON CREDIT	12	0.5%	1.2%	1.8%
APPROPRIATIONS	15	59.1%	64.3%	75.0%
-FEDERAL	15	0.0%	0.0%	0.0%
-STATE	15	35.8%	63.1%	71.8%
-LOCAL	15	0.0%	0.0%	18.8%
GRANTS & CONTRACTS--GOVT	15	6.0%	8.7%	12.3%
-FEDERAL	15	2.7%	6.2%	12.3%
-STATE	15	0.0%	1.0%	3.3%
-LOCAL	15	0.0%	0.0%	0.4%
PRIVATE GIFTS, GRNTS & CONS	15	0.0%	0.0%	0.4%
ENDOWMENT INCOME	15	0.0%	0.0%	0.0%
OTHER SOURCES	15	0.8%	2.1%	5.0%
TOTAL	15	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS

Description of Table 4

The selected statistics presented in Table 4 are intended to relate expenditures to various activity levels, such as credit student full-time equivalents (FTEs), approximate credit and noncredit FTEs, and building gross square footage. These statistics may prove useful when comparing total expenditure levels among institutions. These are also factors that reflect different missions and priorities of individual community colleges.

As with the distribution of expenditures (Table 1), the selected statistics show remarkable consistency among the peer groups, but have wide-ranging Q_1 and Q_3 values for any given statistic. For example, credit instruction compensation expenditures per credit student FTE cluster between $789 and $1065 for the median values of the four peer groups, but the first and third quartiles vary by as much as $600 to $1845 (for enrollments of over 15,000).

As mentioned in the introduction, a conversion factor of 20:1 has been applied to noncredit headcounts to make them approximately comparable with fall term credit FTEs. Institutional officers wishing to use these statistics should apply a similar conversion factor in order to interpret the fifth through eighth mathematical calculations below.

The following material more clearly explains the calculation of the statistics in Table 4 by indicating the sources for the data.

Table 4 Headings		Mathematical Calculation
TOTAL OP COST/CR STU FTE	=	Total Educational and General Expenditures / FTE Credit Students (1977 fall term)
CR INST COMP/CR STU FTE	=	Credit Instructional Compensation / FTE Credit Students (1977 fall term)
STU SERVS/CR STU FTE	=	Total Student Services Expenditures / FTE Credit Students (1977 fall term)
O&M/CR STU FTE	=	Total Operation and Maintenance Expenditures / FTE Credit Students (1977 fall term)
TOTAL OP COST/CR + NCR FTE	=	Total Educational and General Expenditures / Credit Student FTEs + 1/20 (noncredit full year headcount)
TOTAL INST COMP/CR + NCR FTE	=	Total Instructional Comp. (CR+NCR+All Other) / Credit Student FTEs + 1/20 (noncredit full year headcount)

Table 4 Headings		Mathematical Calculation
STU SERVS/CR + NCR FTE	=	Total Student Services Expenditures / Credit Student FTEs + 1/20 (noncredit full year headcount)
O&M/CR + NCR FTE	=	Total Operation and Maintenance Expenditures / Credit Student FTEs + 1/20 (noncredit full year headcount)
O&M/BLDG GROSS SQ FT	=	Total Operation and Maintenance Expenditures / Gross Square Footage of Buildings
O&M/REPLACEMENT VALUE - %	=	Total Operation and Maintenance Expenditures / Estimated Building Replacement Value x100
SERVICE AREA POPUL/HEADCOUNT	=	Approximate Service Area Population / Credit + Noncredit Student Headcount
CR TUIT + FEES/CR FTE	=	Total Tuition and Fees x % of Tuition and Fees Estimated for Credit / FTE Credit Students (1977 fall term)
NCR TUIT + FEES/NCR HEADCOUNT	=	Total Tuition and Fees x % of Tuition and Fees Estimated for Noncredit / Noncredit Student Headcount

TABLE 4
Selected Statistics for Community Colleges

ALL 97 REPORTING TWO-YEAR INSTITUTIONS

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	97	2011.75	2376.79	2904.87
CR INST COMP/CR STU FTE	68	708.34	913.99	1132.21
STU SERVS/CR STU FTE	97	146.26	209.56	283.85
O&M/CR STU FTE	97	222.79	301.49	375.94
**********	97	**********	**********	**********
TOTAL OP COST/CR+NCR FTE	97	1867.51	2267.81	2690.76
TOTAL INST COMP/CR+NCR FTE	97	786.95	925.20	1137.02
STU SERVS/CR+NCR FTE	97	130.94	191.60	263.66
O&M/CR+NCR FTE	97	200.34	274.52	366.34
**********	97	**********	**********	**********
O&M/BLDG GROSS SQ FT	92	1.72	2.27	3.15
O&M/REPLACEMENT VALUE-%	74	4.10	5.43	7.44
SERVICE AREA POPUL/HEADCOUNT	69	13.45	30.54	60.26
CR TUIT+FEES/CR FTE	85	230.59	379.33	560.45
NCR TUIT+FEES/NCR HDCNT	61	5.82	20.76	62.77

SINGLE INSTITUTIONS UNDER 5000

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	40	2178.00	2465.07	2951.59
CR INST COMP/CR STU FTE	32	809.40	997.70	1255.53
STU SERVS/CR STU FTE	40	132.54	211.05	273.07
O&M/CR STU FTE	40	245.11	306.19	426.84
**********	40	**********	**********	**********
TOTAL OP COST/CR+NCR FTE	40	2161.65	2451.79	2763.98
TOTAL INST COMP/CR+NCR FTE	40	829.93	998.42	1233.39
STU SERVS/CR+NCR FTE	40	119.63	205.26	273.09
O&M/CR+NCR FTE	40	225.87	299.74	390.92
**********	40	**********	**********	**********
O&M/BLDG GROSS SQ FT	36	1.25	1.93	2.24
O&M/REPLACEMENT VALUE-%	34	3.98	5.13	6.94
SERVICE AREA POPUL/HEADCOUNT	24	26.13	42.17	82.75
CR TUIT+FEES/CR FTE	36	212.83	296.62	477.37
NCR TUIT+FEES/NCR HDCNT	23	8.21	34.65	153.01

SINGLE INSTITUTIONS BETWEEN 5000 AND 15000

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	26	1727.65	2233.44	2607.79
CR INST COMP/CR STU FTE	20	661.28	806.30	999.59
STU SERVS/CR STU FTE	26	134.55	188.35	268.70
O&M/CR STU FTE	26	214.03	295.83	343.24
**********	26	**********	**********	**********
TOTAL OP COST/CR+NCR FTE	26	1625.18	2126.09	2521.70
TOTAL INST COMP/CR+NCR FTE	26	685.87	893.38	1056.09
STU SERVS/CR+NCR FTE	26	125.37	184.22	235.52
O&M/CR+NCR FTE	26	197.01	258.77	322.65
**********	26	**********	**********	**********
O&M/BLDG GROSS SQ FT	26	1.98	2.59	3.16
O&M/REPLACEMENT VALUE-%	21	4.43	6.30	7.80
SERVICE AREA POPUL/HEADCOUNT	23	12.31	17.68	44.01
CR TUIT+FEES/CR FTE	25	253.84	412.46	533.73
NCR TUIT+FEES/NCR HDCNT	22	5.31	26.20	131.73

SINGLE INSTITUTIONS OVER 15000

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	12	2068.19	3033.31	4010.18
CR INST COMP/CR STU FTE	8	600.42	1065.49	1845.87
STU SERVS/CR STU FTE	12	158.52	233.73	496.86
O&M/CR STU FTE	12	250.15	321.82	376.98
**********	12	**********	**********	**********
TOTAL OP COST/CR+NCR FTE	12	1888.84	2173.82	3536.53
TOTAL INST COMP/CR+NCR FTE	12	864.47	942.91	1546.01
STU SERVS/CR+NCR FTE	12	134.97	183.23	368.83
O&M/CR+NCR FTE	12	213.46	262.24	365.05
**********	12	**********	**********	**********
O&M/BLDG GROSS SQ FT	11	2.96	3.13	4.48
O&M/REPLACEMENT VALUE-%	10	4.53	5.98	8.07
SERVICE AREA POPUL/HEADCOUNT	9	11.57	21.86	29.75
CR TUIT+FEES/CR FTE	11	48.16	506.69	656.25
NCR TUIT+FEES/NCR HDCNT	9	7.23	16.66	23.92

BRANCH CAMPUSES -- ALL SIZES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	19	1838.46	2144.96	2897.75
CR INST COMP/CR STU FTE	8	587.26	789.38	995.98
STU SERVS/CR STU FTE	19	183.90	215.73	312.83
O&M/CR STU FTE	19	205.64	254.16	345.56
**********	19	**********	**********	**********
TOTAL OP COST/CR+NCR FTE	19	1463.05	1948.31	2736.35
TOTAL INST COMP/CR+NCR FTE	19	615.57	808.77	1117.83
STU SERVS/CR+NCR FTE	19	145.30	194.11	312.86
O&M/CR+NCR FTE	19	144.72	254.17	344.65
**********	19	**********	**********	**********
O&M/BLDG GROSS SQ FT	19	1.81	2.53	3.94
O&M/REPLACEMENT VALUE-%	9	3.60	4.18	8.91
SERVICE AREA POPUL/HEADCOUNT	13	18.77	30.73	61.11
CR TUIT+FEES/CR FTE	13	317.25	389.18	584.17
NCR TUIT+FEES/NCR HDCNT	7	5.10	9.93	22.68

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION -- (202) 833-4778 -- FOR FURTHER INFORMATION.

APPENDIXES

APPENDIX A

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-78

TABLE 5

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-1978

DATA PREPARED UNDER A CONTRACT FROM THE NATIONAL CENTER FOR EDUCATION STATISTICS BY:
THE NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS, THE AMERICAN COUNCIL ON EDUCATION, AND THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

ALL 97 REPORTING TWO-YEAR INSTITUTIONS IN THE SAMPLE -- 4/9/79

DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	97	36.5%	42.3%	46.8%	95	2.8%	5.0%	9.5%	89	0.8%	1.3%	2.1%	97	42.6%	50.0%	55.5%
DIRECT TEACHING COMP.	**********															
-CREDIT	68	31.9%	38.9%	44.0%	**********											
-NON CREDIT	69	0.0%	0.4%	2.7%	**********											
ALL OTHER	67	0.0%	0.0%	1.4%	**********											
RESEARCH	96	0.0%	0.0%	0.0%	96	0.0%	0.0%	0.0%	95	0.0%	0.0%	0.0%	96	0.0%	0.0%	0.0%
PUBLIC SERVICE	97	0.0%	0.5%	2.0%	97	0.0%	0.2%	1.0%	90	0.0%	0.0%	0.0%	97	0.0%	0.8%	2.9%
ACADEMIC SUPPORT	96	3.9%	5.7%	7.8%	96	0.9%	1.4%	2.1%	89	0.1%	0.5%	1.0%	96	5.4%	8.2%	10.5%
STUDENT SERVICES	97	5.3%	6.6%	7.9%	97	0.8%	1.6%	2.9%	89	0.0%	0.1%	0.1%	97	7.0%	8.6%	10.6%
INSTITUTIONAL SUPPORT	97	5.3%	7.3%	9.2%	97	2.9%	4.3%	7.9%	90	0.1%	0.2%	0.5%	97	10.1%	13.2%	18.0%
OPERATION & MAINTENANCE	97	3.6%	4.8%	6.3%	97	4.9%	5.9%	8.1%	89	0.0%	0.2%	0.6%	97	9.8%	11.6%	14.7%
SCHOLARSHIPS/FELLOWSHIPS	**********				97	0.0%	1.0%	3.7%	**********				97	0.0%	1.0%	3.7%
TOTAL OPERATING EXPENSE	97	64.2%	70.5%	74.2%	96	20.1%	25.2%	30.1%	90	1.9%	2.7%	4.8%	96	99.3%	100.0%	100.0%
E&G MANDATORY TRANSFERS	**********				96	0.0%	0.0%	0.7%	**********				96	0.0%	0.0%	0.7%
TOTAL	97	64.2%	70.5%	74.2%	97	21.3%	26.3%	31.9%	90	1.9%	2.7%	4.8%	97	100.0%	100.0%	100.0%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS
25% OF THE SCHOOLS ARE BELOW Q1
75% OF THE SCHOOLS ARE BELOW Q3
THE MEDIAN PERCENTAGE IS Q2
NO. IS THE NUMBER OF USABLE RESPONSES GIVEN FOR EACH STATISTIC

DISTRIBUTION OF CURRENT FUND REVENUES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	92	10.0%	16.4%	23.0%
-CREDIT	85	9.0%	14.6%	21.6%
-NON CREDIT	72	0.5%	1.1%	2.2%
APPROPRIATIONS	92	63.7%	71.7%	81.8%
-FEDERAL	92	0.0%	0.0%	1.3%
-STATE	92	37.1%	54.1%	66.7%
-LOCAL	92	0.0%	13.9%	32.5%
GRANTS & CONTRACTS--GOVT	92	2.9%	6.3%	11.7%
-FEDERAL	92	2.0%	4.7%	9.5%
-STATE	92	0.0%	0.6%	1.6%
-LOCAL	92	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	92	0.0%	0.0%	0.4%
ENDOWMENT INCOME	92	0.0%	0.0%	0.0%
OTHER SOURCES	92	0.6%	1.8%	2.7%
TOTAL	92	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES,
INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS
EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE
EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS FOR COMMUNITY COLLEGES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	97	2011.75	2376.79	2904.87
CR INST COMP/CR STU FTE	68	708.36	913.99	1132.21
STU SERVS/CR STU FTE	97	146.26	209.56	283.85
O&M/CR STU FTE	97	222.79	301.49	375.94
**********	97	**********		
TOTAL OP COST/CR+NCR FTE	97	1867.51	2267.81	2690.76
TOTAL INST COMP/CR+NCR FTE	97	786.95	925.20	1137.02
STU SERVS/CR+NCR FTE	97	130.94	191.60	263.66
O&M/CR+NCR FTE	97	200.34	274.52	366.34
**********	97	**********		
O&M/BLDG GROSS SQ FT	92	1.72	2.27	3.15
O&M/REPLACEMENT VALUE-%	74	4.10	5.43	7.44
SERVICE AREA POPUL/HEADCOUNT	69	13.45	30.54	60.26
CR TUIT+FEES/CR FTE	85	230.59	379.33	560.45
NCR TUIT+FEES/NCR HDCNT	61	5.82	20.76	62.77

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME
EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION
-- (202) 833-4778 -- FOR FURTHER INFORMATION.

TABLE 6

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-1978

DATA PREPARED UNDER A CONTRACT FROM THE NATIONAL CENTER FOR EDUCATION STATISTICS BY:
THE NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS, THE AMERICAN COUNCIL ON EDUCATION, AND THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

I. SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT UNDER 5000 -- 4/9/79

DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	40	34.0%	41.2%	49.0%	38	2.8%	4.9%	9.2%	37	0.8%	1.6%	3.1%	40	39.8%	50.8%	56.8%
DIRECT TEACHING COMP.	**********															
-CREDIT	32	32.0%	39.2%	47.9%	**********											
-NON CREDIT	33	0.0%	0.1%	2.4%	**********											
ALL OTHER	33	0.0%	0.0%	1.3%	**********											
RESEARCH	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%	40	0.0%	0.0%	0.0%
PUBLIC SERVICE	40	0.0%	0.3%	1.9%	40	0.0%	0.2%	1.0%	37	0.0%	0.0%	0.0%	40	0.0%	0.7%	2.9%
ACADEMIC SUPPORT	39	3.9%	5.3%	7.7%	39	0.7%	1.2%	1.8%	37	0.1%	0.4%	0.9%	39	4.5%	7.4%	9.7%
STUDENT SERVICES	40	4.5%	6.4%	7.0%	40	0.7%	1.5%	2.8%	38	0.0%	0.0%	0.1%	40	5.8%	7.8%	9.8%
INSTITUTIONAL SUPPORT	40	4.5%	7.0%	10.1%	40	2.2%	4.0%	8.6%	38	0.0%	0.1%	0.5%	40	9.6%	13.0%	18.3%
OPERATION & MAINTENANCE	40	3.0%	4.3%	5.9%	40	4.9%	7.1%	8.6%	38	0.0%	0.4%	0.7%	40	9.8%	11.6%	15.1%
SCHOLARSHIPS/FELLOWSHIPS	**********				40	0.0%	1.6%	4.7%	**********				40	0.0%	1.6%	4.7%
TOTAL OPERATING EXPENSE	40	62.8%	68.7%	73.5%	40	22.6%	25.6%	30.4%	38	1.9%	3.7%	5.8%	40	98.5%	100.0%	100.0%
E&G MANDATORY TRANSFERS	**********				40	0.0%	0.0%	1.5%	**********				40	0.0%	0.0%	1.5%
TOTAL	40	62.8%	68.7%	73.5%	40	23.4%	28.3%	32.5%	38	1.9%	3.7%	5.8%	40	100.0%	100.0%	100.0%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS
25% OF THE SCHOOLS ARE BELOW Q1
75% OF THE SCHOOLS ARE BELOW Q3
THE MEDIAN PERCENTAGE IS Q2
NO. IS THE NUMBER OF USABLE RESPONSES GIVEN FOR EACH STATISTIC

DISTRIBUTION OF CURRENT FUND REVENUES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	39	8.7%	13.8%	19.5%
-CREDIT	36	7.7%	12.4%	18.3%
-NON CREDIT	29	0.3%	0.8%	1.9%
APPROPRIATIONS	39	67.7%	77.4%	85.7%
-FEDERAL	39	0.0%	0.0%	3.2%
-STATE	39	40.7%	54.9%	69.8%
-LOCAL	39	0.0%	14.1%	33.2%
GRANTS & CONTRACTS--GOVT	39	1.1%	5.1%	11.8%
-FEDERAL	39	1.1%	3.4%	9.3%
-STATE	39	0.0%	0.6%	1.6%
-LOCAL	39	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	39	0.0%	0.0%	0.5%
ENDOWMENT INCOME	39	0.0%	0.0%	0.0%
OTHER SOURCES	39	0.4%	1.5%	2.3%
TOTAL	39	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS FOR COMMUNITY COLLEGES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	40	2178.00	2465.07	2951.59
CR INST COMP/CR STU FTE	32	809.40	997.70	1255.53
STU SERVS/CR STU FTE	40	132.54	211.05	273.07
O&M/CR STU FTE	40	245.11	306.19	426.84
**********	40	**********		
TOTAL OP COST/CR+NCR FTE	40	2161.65	2451.79	2763.98
TOTAL INST COMP/CR+NCR FTE	40	829.93	998.42	1233.39
STU SERVS/CR+NCR FTE	40	119.63	205.26	273.09
O&M/CR+NCR FTE	40	225.87	299.74	390.92
**********	40	**********		
O&M/BLDG GROSS SQ FT	36	1.25	1.93	2.24
O&M/REPLACEMENT VALUE-%	34	3.98	5.13	6.94
SERVICE AREA POPUL/HEADCOUNT	24	26.13	42.17	82.75
CR TUIT+FEES/CR FTE	36	212.83	296.62	477.37
NCR TUIT+FEES/NCR HDCNT	23	8.21	34.65	153.01

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION -- (202) 833-4778 -- FOR FURTHER INFORMATION.

TABLE 7

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-1978

DATA PREPARED UNDER A CONTRACT FROM THE NATIONAL CENTER FOR EDUCATION STATISTICS BY:
THE NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS, THE AMERICAN COUNCIL ON EDUCATION, AND THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

II. SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMENT BETWEEN 5000 AND 15000 -- 4/9/79

DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	26	37.8%	43.4%	45.6%	26	3.0%	4.4%	9.9%	23	0.2%	1.1%	2.2%	26	43.8%	49.3%	55.1%
DIRECT TEACHING COMP.	**********															
-CREDIT	20	35.7%	38.9%	43.2%	**********											
-NON CREDIT	20	0.0%	0.8%	5.1%	**********											
ALL OTHER	18	0.0%	0.0%	1.9%	**********											
RESEARCH	26	0.0%	0.0%	0.0%	26	0.0%	0.0%	0.0%	25	0.0%	0.0%	0.0%	26	0.0%	0.0%	0.0%
PUBLIC SERVICE	26	0.0%	0.8%	2.4%	26	0.0%	0.4%	1.1%	23	0.0%	0.0%	0.0%	26	0.0%	1.4%	3.6%
ACADEMIC SUPPORT	26	3.8%	5.4%	7.6%	26	0.9%	1.7%	2.7%	23	0.3%	0.6%	1.1%	26	5.3%	8.7%	10.1%
STUDENT SERVICES	26	5.2%	6.6%	7.9%	26	0.7%	1.5%	2.9%	23	0.0%	0.1%	0.2%	26	7.2%	8.2%	10.5%
INSTITUTIONAL SUPPORT	26	5.8%	7.3%	9.0%	26	3.5%	4.5%	8.9%	23	0.1%	0.2%	0.7%	26	10.7%	12.8%	17.3%
OPERATION & MAINTENANCE	26	3.7%	5.3%	6.3%	26	5.2%	5.9%	7.7%	22	0.0%	0.2%	0.6%	26	10.2%	12.1%	14.7%
SCHOLARSHIPS/FELLOWSHIPS	**********				26	0.0%	0.3%	2.8%	**********				26	0.0%	0.3%	2.8%
TOTAL OPERATING EXPENSE	26	63.6%	71.1%	76.1%	25	19.9%	25.5%	33.6%	23	1.7%	2.7%	4.0%	25	97.0%	100.0%	100.0%
E&G MANDATORY TRANSFERS	**********				25	0.0%	0.0%	3.0%	**********				25	0.0%	0.0%	3.0%
TOTAL	26	63.6%	71.1%	76.1%	26	20.8%	27.6%	34.9%	23	1.7%	2.7%	4.0%	26	100.0%	100.0%	100.0%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS
25% OF THE SCHOOLS ARE BELOW Q1
75% OF THE SCHOOLS ARE BELOW Q3
THE MEDIAN PERCENTAGE IS Q2
NO. IS THE NUMBER OF USABLE RESPONSES GIVEN FOR EACH STATISTIC

DISTRIBUTION OF CURRENT FUND REVENUES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	26	12.0%	18.7%	22.8%
-CREDIT	25	10.9%	17.9%	21.4%
-NON CREDIT	23	0.6%	1.2%	2.6%
APPROPRIATIONS	26	64.9%	70.3%	76.6%
-FEDERAL	26	0.0%	0.0%	1.2%
-STATE	26	34.2%	39.4%	61.4%
-LOCAL	26	4.3%	28.1%	34.6%
GRANTS & CONTRACTS--GOVT	26	3.7%	7.4%	12.6%
-FEDERAL	26	2.9%	4.8%	10.5%
-STATE	26	0.0%	1.0%	2.5%
-LOCAL	26	0.0%	0.0%	0.0%
PRIVATE GIFTS, GRNTS & CONS	26	0.0%	0.0%	0.2%
ENDOWMENT INCOME	26	0.0%	0.0%	0.0%
OTHER SOURCES	26	0.5%	1.6%	2.7%
TOTAL	26	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES,
INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS
EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE
EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS FOR COMMUNITY COLLEGES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	26	1727.65	2233.44	2607.79
CR INST COMP/CR STU FTE	20	661.28	806.30	999.59
STU SERVS/CR STU FTE	26	134.55	188.35	268.70
O&M/CR STU FTE	26	214.03	295.83	343.24
**********	26	**********		
TOTAL OP COST/CR+NCR FTE	26	1625.18	2126.09	2521.70
TOTAL INST COMP/CR+NCR FTE	26	685.87	893.38	1056.09
STU SERVS/CR+NCR FTE	26	125.37	184.22	235.52
O&M/CR+NCR FTE	26	197.01	258.77	322.65
**********	26	**********		
O&M/BLDG GROSS SQ FT	26	1.98	2.59	3.16
O&M/REPLACEMENT VALUE-%	21	4.43	6.30	7.80
SERVICE AREA POPUL/HEADCOUNT	23	12.31	17.68	44.01
CR TUIT+FEES/CR FTE	25	253.84	412.46	533.73
NCR TUIT+FEES/NCR HDCNT	22	5.31	26.20	131.73

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME
EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION
-- (202) 833-4778 -- FOR FURTHER INFORMATION.

TABLE 8

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-1978

DATA PREPARED UNDER A CONTRACT FROM THE NATIONAL CENTER FOR EDUCATION STATISTICS BY:
THE NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS, THE AMERICAN COUNCIL ON EDUCATION, AND THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

III. SINGLE INSTITUTIONS OR SYSTEMS -- TOTAL HEADCOUNT ENROLLMNT OVER 15000 -- 4/9/79

DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	12	37.6%	45.2%	50.2%	12	2.2%	4.4%	8.5%	12	0.4%	0.9%	1.6%	12	40.2%	51.4%	57.5%
DIRECT TEACHING COMP.	**********															
-CREDIT	8	26.0%	36.3%	40.6%	**********											
-NON CREDIT	8	0.2%	1.3%	8.9%	**********											
ALL OTHER	8	0.0%	0.9%	14.0%	**********											
RESEARCH	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%	12	0.0%	0.0%	0.0%
PUBLIC SERVICE	12	0.0%	0.5%	2.1%	12	0.0%	0.3%	0.9%	11	0.0%	0.0%	0.0%	12	0.0%	0.8%	3.3%
ACADEMIC SUPPORT	12	3.7%	6.6%	9.1%	12	0.7%	1.4%	1.9%	12	0.2%	0.6%	1.0%	12	5.0%	9.0%	11.8%
STUDENT SERVICES	12	5.8%	8.0%	9.9%	12	0.7%	1.6%	3.6%	12	0.0%	0.1%	0.2%	12	7.2%	9.5%	13.0%
INSTITUTIONAL SUPPORT	12	6.4%	7.6%	9.0%	12	2.3%	4.3%	6.2%	12	0.1%	0.3%	0.7%	12	9.8%	12.4%	17.8%
OPERATION & MAINTENANCE	12	4.1%	5.6%	6.3%	12	4.5%	5.3%	6.9%	12	0.0%	0.1%	0.2%	12	9.5%	11.0%	12.0%
SCHOLARSHIPS/FELLOWSHIPS	**********				12	0.0%	1.0%	2.6%	**********				12	0.0%	1.0%	2.6%
TOTAL OPERATING EXPENSE	12	71.3%	73.9%	79.4%	12	17.9%	21.6%	26.2%	12	1.6%	2.6%	3.0%	12	99.4%	100.0%	100.0%
E&G MANDATORY TRANSFERS	**********				12	0.0%	0.0%	0.6%	**********				12	0.0%	0.0%	0.6%
TOTAL	12	71.3%	73.9%	79.4%	12	18.0%	23.4%	26.2%	12	1.6%	2.6%	3.0%	12	100.0%	100.0%	100.0%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS
25% OF THE SCHOOLS ARE BELOW Q1
75% OF THE SCHOOLS ARE BELOW Q3
THE MEDIAN PERCENTAGE IS Q2
NO. IS THE NUMBER OF USABLE RESPONSES GIVEN FOR EACH STATISTIC

DISTRIBUTION OF CURRENT FUND REVENUES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	12	5.1%	17.0%	27.2%
-CREDIT	11	3.2%	13.7%	26.3%
-NON CREDIT	8	0.9%	2.0%	4.1%
APPROPRIATIONS	12	61.7%	72.2%	86.5%
-FEDERAL	12	0.0%	0.0%	1.1%
-STATE	12	43.8%	52.7%	59.6%
-LOCAL	12	2.2%	23.4%	34.1%
GRANTS & CONTRACTS--GOVT	12	3.6%	5.8%	9.5%
-FEDERAL	12	2.0%	5.2%	7.0%
-STATE	12	0.1%	0.5%	1.3%
-LOCAL	12	0.0%	0.1%	0.8%
PRIVATE GIFTS, GRNTS & CONS	12	0.0%	0.2%	0.3%
ENDOWMENT INCOME	12	0.0%	0.0%	0.0%
OTHER SOURCES	12	0.8%	2.0%	3.0%
TOTAL	12	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES,
INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS
EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE
EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS FOR COMMUNITY COLLEGES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	12	2068.19	3033.31	4010.18
CR INST COMP/CR STU FTE	8	600.42	1065.49	1845.87
STU SERVS/CR STU FTE	12	158.52	233.73	496.86
O&M/CR STU FTE	12	250.15	321.82	376.98
**********	12	**********		
TOTAL OP COST/CR+NCR FTE	12	1888.84	2173.82	3536.53
TOTAL INST COMP/CR+NCR FTE	12	864.47	942.91	1546.01
STU SERVS/CR+NCR FTE	12	134.97	183.23	368.83
O&M/CR+NCR FTE	12	213.46	262.24	365.05
**********	12	**********		
O&M/BLDG GROSS SQ FT	11	2.96	3.13	4.48
O&M/REPLACEMENT VALUE-%	10	4.53	5.98	8.07
SERVICE AREA POPUL/HEADCOUNT	9	11.57	21.86	29.75
CR TUIT+FEES/CR FTE	11	48.16	506.69	656.25
NCR TUIT+FEES/NCR HDCNT	9	7.23	16.66	23.92

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME
EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION
-- (202) 833-4778 -- FOR FURTHER INFORMATION.

TABLE 9

COMPARATIVE FINANCIAL STATISTICS FOR COMMUNITY AND JUNIOR COLLEGES FOR FISCAL YEAR 1977-1978

DATA PREPARED UNDER A CONTRACT FROM THE NATIONAL CENTER FOR EDUCATION STATISTICS BY:
THE NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS, THE AMERICAN COUNCIL ON EDUCATION, AND THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

IV. BRANCH CAMPUSES -- ALL SIZES -- 4/9/79

DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS

	COMPENSATION				OTHER EXPENSES				EQUIPMENT				TOTAL			
FUNCTION	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3	NO.	Q1	Q2	Q3
INSTRUCTION	19	36.9%	41.7%	44.6%	19	4.2%	6.1%	10.5%	17	0.9%	1.3%	1.9%	19	43.6%	49.0%	53.0%
DIRECT TEACHING COMP.	**********															
-CREDIT	8	30.0%	39.9%	44.8%	**********											
-NON CREDIT	8	0.0%	0.2%	2.6%	**********											
ALL OTHER	8	0.0%	0.0%	0.7%	**********											
RESEARCH	18	0.0%	0.0%	0.5%	18	0.0%	0.0%	0.1%	18	0.0%	0.0%	0.0%	18	0.0%	0.0%	0.7%
PUBLIC SERVICE	19	0.0%	0.6%	1.8%	19	0.0%	0.1%	0.6%	19	0.0%	0.0%	0.0%	19	0.0%	0.7%	2.4%
ACADEMIC SUPPORT	19	3.4%	7.1%	8.2%	19	1.2%	1.9%	2.2%	17	0.0%	0.3%	0.6%	19	5.5%	9.2%	10.5%
STUDENT SERVICES	19	6.1%	7.2%	8.0%	19	1.6%	2.2%	3.8%	16	0.0%	0.1%	0.2%	19	8.0%	9.5%	13.0%
INSTITUTIONAL SUPPORT	19	5.3%	8.6%	10.2%	19	3.2%	4.2%	7.1%	17	0.1%	0.2%	0.5%	19	10.1%	14.5%	18.7%
OPERATION & MAINTENANCE	19	3.7%	4.5%	7.7%	19	5.0%	5.7%	7.3%	17	0.1%	0.4%	0.6%	19	9.4%	11.0%	16.1%
SCHOLARSHIPS/FELLOWSHIPS	**********				19	0.0%	0.9%	3.8%	**********				19	0.0%	0.9%	3.8%
TOTAL OPERATING EXPENSE	19	68.2%	70.3%	76.1%	19	21.7%	25.7%	30.2%	17	1.8%	2.3%	5.1%	19	100.0%	100.0%	100.0%
E&G MANDATORY TRANSFERS	**********				19	0.0%	0.0%	0.0%	**********				19	0.0%	0.0%	0.0%
TOTAL	19	68.2%	70.3%	76.1%	19	21.7%	25.5%	30.2%	17	1.8%	2.3%	5.1%	19	100.0%	100.0%	100.0%

EXCLUDES: AUXILIARIES, INDEPENDENT OPERATIONS AND HOSPITALS
EACH QUARTILE IS EXPRESSED AS A PERCENTAGE OF TOTAL E+G EXPENDITURES AND MANDATORY TRANSFERS
25% OF THE SCHOOLS ARE BELOW Q1
75% OF THE SCHOOLS ARE BELOW Q3
THE MEDIAN PERCENTAGE IS Q2
NO. IS THE NUMBER OF USABLE RESPONSES GIVEN FOR EACH STATISTIC

DISTRIBUTION OF CURRENT FUND REVENUES

SOURCE	NO.	Q1	Q2	Q3
TUITION AND FEES	15	11.9%	20.7%	26.1%
-CREDIT	13	9.7%	20.7%	24.6%
-NON CREDIT	12	0.5%	1.2%	1.8%
APPROPRIATIONS	15	59.1%	64.3%	75.0%
-FEDERAL	15	0.0%	0.0%	0.0%
-STATE	15	35.8%	63.1%	71.8%
-LOCAL	15	0.0%	0.0%	18.8%
GRANTS & CONTRACTS--GOVT	15	6.0%	8.7%	12.3%
-FEDERAL	15	2.7%	6.2%	12.3%
-STATE	15	0.0%	1.0%	3.3%
-LOCAL	15	0.0%	0.0%	0.4%
PRIVATE GIFTS, GRNTS & CONS	15	0.0%	0.0%	0.4%
ENDOWMENT INCOME	15	0.0%	0.0%	0.0%
OTHER SOURCES	15	0.8%	2.1%	5.0%
TOTAL	15	100.0%	100.0%	100.0%

EXCLUDES: ALL SALES AND SERVICES, AUXILIARIES,
INDEPENDENT OPERATIONS AND HOSPITALS.
EACH INCOME PROPORTION NUMBER DIRECTLY ABOVE IS
EXPRESSED AS A PERCENTAGE OF TOTAL CURRENT REVENUE
EXCLUDING THE ITEMS LISTED.

SELECTED STATISTICS FOR COMMUNITY COLLEGES

STATISTIC	NO.	Q1	Q2	Q3
TOTAL OP. COST/CR STU FTE	19	1838.46	2144.96	2897.75
CR INST COMP/CR STU FTE	8	587.26	789.38	995.88
STU SERVS/CR STU FTE	19	183.90	215.73	312.83
O&M/CR STU FTE	19	205.64	254.16	345.56
**********	19	**********		
TOTAL OP COST/CR+NCR FTE	19	1463.05	1948.31	2736.35
TOTAL INST COMP/CR+NCR FTE	19	615.57	808.77	1117.83
STU SERVS/CR+NCR FTE	19	145.30	194.11	312.86
O&M/CR+NCR FTE	19	144.72	254.17	344.65
**********	19	**********		
O&M/BLDG GROSS SQ FT	19	1.81	2.53	3.94
O&M/REPLACEMENT VALUE-%	9	3.60	4.18	8.91
SERVICE AREA POPUL/HEADCOUNT	13	18.77	30.73	61.11
CR TUIT+FEES/CR FTE	13	317.25	389.18	584.17
NCR TUIT+FEES/NCR HDCNT	7	5.10	9.93	22.68

CR+NCR FTE IS APPROXIMATED BY ADDING CREDIT FULL TIME
EQUIVALENTS TO 1/20 TIMES THE YEAR-LONG NONCREDIT HEADCOUNT
***CONTACT NATHAN DICKMEYER, AMERICAN COUNCIL ON EDUCATION
-- (202) 833-4778 -- FOR FURTHER INFORMATION.

APPENDIX B

DEFINITION OF TERMS

Educational and General

Instruction. This category should include expenditures for all activities that are part of an institution's instruction program, with the exception of expenditures for remedial and tutorial instruction, which should be categorized as Student Services. Expenditures for credit and noncredit courses, for academic, occupational, and vocational instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

Research. This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs (training grants are an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

Public Service. This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

Academic Support. This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media, such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, such expenditures are not reflected in this category.

Student Services. This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-

Reprinted from College and University Business Administration (Washington, D.C.: NACUBO, 1974), pp. 188-189.

supporting activity), supplemental educational services to provide matriculated students with supplemental instruction outside of the normal academic program (remedial instruction is an example), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

Institutional Support. This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

Operation and Maintenance of Plant. This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

Scholarships and Fellowships. This category should include expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but is not allowed to select the recipient of the grant—for example, federal Basic Educational Opportunity Grants program or ROTC scholarships—the funds should be reported in the Agency Funds group rather than in the Current Funds group. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is he expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

Mandatory Transfers. This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

Nonmandatory Transfers. This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal. It also may include the retransfer of resources back to current funds.

APPENDIX C

PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

I = Single institutions or systems -- total credit and non-credit headcount enrollment under 5,000
II = Single institutions or systems -- total credit and non-credit headcount enrollment between 5,000 and 15,000
III = Single institutions or systems -- total credit and non-credit headcount over 15,000
IV = Individual campuses that are part of a system -- all sizes

ALABAMA

Enterprise State Junior College (II)
John C. Calhoun State Community College (II)
Patrick Henry State Junior College (I)

ARIZONA

Eastern Arizona College (I)
Northland Pioneer College (I)

ARKANSAS

Phillips County Community College (I)

CALIFORNIA

Cerro Coso Community College (IV)
College of the Desert (II)
Foothill - De Anza Community College (III)
Glendale Community College (II)
Lassen College (I)
Monterey Peninsula College (III)
Mount San Jacinto College (I)
Riverside City Collge (II)
San Joaquin Delta College (III)
Taft College (I)

COLORADO

Colorado Northwestern Community College (I)

DELAWARE

Delaware Technical and Community College - Terry (IV)

FLORIDA

Central Florida Community College (II)
Florida Junior College - Jacksonville (III)
Indian River Community College (I)
Miami-Dade Community College (III)
St. Petersburg Junior College (III)

GEORGIA

Bainbridge Junior College (I)
South Georgia College (I)

IDAHO

College of Southern Idaho (I)

ILLINOIS

Black Hawk College (III)
City Colleges of Chicago - Loop (IV)
Illinois Eastern Community College - Olney (I)
Kankakee Community College (I)
Kishwaukee College (I)
Lincoln Land Community College (II)
Rend Lake College (I)
Thornton Community College (II)

IOWA

Indian Hills Community College (II)
Iowa Western Community College (III)
Western Iowa Tech (I)

KANSAS

Highland Community Junior College (I)
Kansas City Kansas Community Junior College (II)
Pratt Community Junior College (I)

MARYLAND

Catonsville Community College (II)
Frederick Community College (II)

MASSACHUSETTS

Mount Wachusett Community College (IV)

MICHIGAN

Alpena Community College (I)
Jackson Community College (II)
Schoolcraft College (II)
Wayne County Community College (III)

MINNESOTA

Anoka-Ramsey Community College (IV)
Fergus Falls Community College (IV)
Rochester Community College (IV)
Worthington Community College (I)

MISSISSIPPI

Copiah-Lincoln Junior College (I)

MISSOURI

Jefferson College (II)
St. Louis Community College - Forest Park (IV)
St. Louis Community College - Meramec (IV)

MONTANA

Dawson College (I)

NEBRASKA

Central Technical Community College (II)
Nebraska Western College (I)

NEW JERSEY

Bergen Community College (III)
County College of Morris (II)
Gloucester County College (II)
Passaic County Community College (I)

NEW YORK

Clinton Community College (IV)
Corning Community College (IV)
North Country Community College (IV)
Suffolk County Community College (IV)

NORTH CAROLINA

Carteret Technical Institute (I)
Cleveland County Technical Institute (II)
Haywood Technical Institute (I)
Pamlico Technical Institute (I)
Southwestern Technical Institute (I)

OHIO

Cincinnati Technical College (I)
Cuyahoga Community College (III)
Jefferson County Technical Institute (I)
M. J. Owens Technical College (I)
Northwest Technical College (I)

OKLAHOMA

Claremore Junior College (II)
Western Oklahoma State College (I)

OREGON

Mount Hood Community College (II)
Treasure Valley Community College (I)

PENNSYLVANIA

Community College of Allegheny County - North (IV)

TENNESSEE

Cleveland State Community College (IV)
Nashville State Technical Institute (I)

TEXAS

Amarillo College (III)
Austin Community College (II)
Central Texas College (II)
Frank Phillips College (I)
Hill Junior College (I)
Laredo Junior College (II)
South Plains College (I)
Tarrant County Junior College - Northwest (IV)

UTAH

Snow College (IV)

VIRGINIA

Blue Ridge Community College (IV)
Tidewater Community College (IV)

WASHINGTON

Bellevue Community College (II)
Whatcom Community College (I)

WISCONSIN

Nicolet College and Technical Institute (II)

Suggestions regarding additional peer group compositions to be made from the 97 reporting institutions should be directed to Nathan Dickmeyer, Financial Planning Analyst, American Council on Education, One Dupont Circle, Suite 800, Washington, D.C. 20036, (202) 833-4778 .

COMPARATIVE FINANCIAL STATISTICS

for community and junior colleges 1978-79

American Association of Community and Junior Colleges • American Council on Education • National Association of College and University Business Officers • National Center for Education Statistics

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COMPARATIVE FINANCIAL STATISTICS

for community and junior colleges 1978-79

An experimental study of 184 institutions.

by

Nathan Dickmeyer
Director, Financial Conditions Project
American Council on Education

The study was developed under the guidance of the NACUBO Two-Year Colleges Committee, with additional support from the American Association of Community and Junior Colleges, American Council on Education, and the National Center for Education Statistics.

April 1980
Washington, D.C.

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19 Quartiles for All Revenue Categories
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22 Quartiles for All Revenue Categories
23 Quartiles for All Staff Ratios and Course Enrollment Distributions

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The task force that guided the initial project also designed the current one. Responsible for defining the project's purpose, scope, and content, the members of the task force were as follows:

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Guidance was provided by the NACUBO Two-Year Colleges Committee, whose members are listed on the next page. Special thanks are due to W. L. Prather, committee chairman, and Maurice P. Arth for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

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K. Scott Hughes initiated this project as director of the Financial Management Center and coordinated the early stages of the second year of the project. Since leaving NACUBO, he has continued to provide substantive and editorial assistance to the project. M. J. Williams, Jr., Director of Special Projects, NACUBO, once again provided encouragement and enthusiasm. It was through his effort, along with that of James W. White, Vice President for Administration, AACJC, that the significant participation of community and junior colleges was made possible. Victor Wenk, Deputy Administrator, NCES, also provided encouragement and support. Norman Brandt, Survey Director, NCES, acted as liaison and provided a great deal of effort and cooperation. Anna Marie Cirino, Staff Assistant, NACUBO, was the survey coordinator and was responsible for the integrity of the statistical data.

PREFACE

This report is the second in an annual series of comparative data studies of community and junior colleges. It is the result of an intensive six-month study involving three national education associations--the National Association of College and University Business Officers (NACUBO), the American Council on Education (ACE), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 184 community and junior colleges. The study is experimental and is intended to elicit comments for improvement while providing information to community and junior college administrators, representatives of state and local agencies, and federal policy makers.

In 1977 members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in appendix A.

The intent of this report is to provide comparative information derived from a sample of 184 community and junior colleges. Comments on the first year's report from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes.

One of the study's primary objectives is to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

REPORT HIGHLIGHTS

This report contains financial statistics for fiscal year 1978-79 and explanations derived from three surveys of 184 community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
  - Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.
  - Half the institutions surveyed spent more than 36% of their operating budget on student services, institutional support, and plant operation and maintenance.
  - Half the institutions surveyed spent more than 3.6% of their operating budget on utilities.
  - Half the institutions surveyed enrolled at one time during the year for credit or noncredit course work more than one in every 25 people in their service area.
  - Half the institutions surveyed had student:faculty ratios for credit instruction of less than 19:1.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from four different peer groups of institutions based on enrollments.
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median and staff:faculty ratios that appear high when compared with others may be indicators of problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "peer group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with the author of this report regarding its usefulness. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 184 public community colleges in this study may very well not reflect the financial and operational patterns of their 550 sister institutions (counting systems of branch campuses as single institutions).* Though care was taken to select institutions that are geographically representative as well as representative of enrollment levels, this study may not be fully representative of the total population of institutions. Because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of

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*For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on (1) the financial data section of the "Higher Education General Information Survey" conducted by the National Center for Education Statistics (NCES), (2) a survey, resulting in a directory, conducted by the American Association of Community and Junior Colleges (AACJC), and (3) a supplemental survey conducted by the National Association of College and University Business Officers (NACUBO). Analysis was performed by the American Council on Education (ACE). The study sample of 184 institutions was not randomly selected but was dependent on the willingness of NACUBO or AACJC member institutions to participate. As previously mentioned, the findings that follow are representative only of the sample; they may not fully reflect all characteristics of the universe of community and junior colleges. Limitations of the statistics were discussed earlier in this chapter. The findings that follow are intended only for comparative and internal use.

Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Expenditures

1. Half the institutions surveyed spent more than 61% of their budgets on instruction, research, public service, and academic support.

Including library, faculty salary, research, public service, and academic support expenditures, academics accounted for 61% of the budget for the median institution in the sample of 184 institutions. The budget base used excluded auxiliary enterprise expenditures and mandatory and nonmandatory transfers. Capital costs were also excluded. Included in the base for the total budget were academic expenditures as listed above, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (unrestricted and restricted).

Of the institutions surveyed, 25% spent more than 65% of their budgets on academics, while another 25% spent less than 56%. For the median institution five-sixths of academic expenditures were for instruction, while nearly one-sixth was expended on academic support, including libraries. Only a small proportion was expended on research and public service.

The median institution dedicated 2% of its expenditure base to noncredit instruction.

On a dollar basis, the median institution spent $1,528 per credit FTE student for instruction, research, public service, and academic support.

2. Half the institutions surveyed spent more than 36% of their expenditure base on student services, institutional support, and plant operation and maintenance.

The median institution spent 36% of its expenditure base on the administrative areas of student services, institutional support, and plant operation and maintenance. The academic expenditures of the median institution were 68% higher than its administrative expenditures. While one-quarter of the institutions surveyed dedicated 40% or more of their expenditure base to administration (as defined above), one-quarter spent less than 33% of their base on administration.

The median institution spent $965 per credit FTE student for student services, institutional support, and plant operation and maintenance.

3. Half the institutions surveyed spent more than 3.6% of their expenditure base on utilities.

The median institution spent $100 per credit FTE student on utilities, such as electricity, gas, oil, coal, steam, water, and waste disposal.

One-quarter of the institutions spent more than $125 per credit FTE student on utilities.

Revenues

4. Tuition and fees accounted for more than 16% of the (nonauxiliary) current fund revenues of the median institution in the survey.

Including restricted and unrestricted current funds and excluding auxiliary enterprise revenues, half the institutions in the survey received more than 16% of their revenues from tuition and fees. The median institution had credit tuition revenues equivalent to $403 per year per credit FTE student. One-quarter of the institutions received more than $596 per year per credit FTE student.

The median institution received $13 per year per noncredit student (not per FTE student).

5. The median institution received 69% of its current fund (excluding auxiliaries) revenues from appropriations.

At the median institution, each credit FTE student enjoyed the benefits of $1,797 in federal, state, and local appropriations. If noncredit students are included (at an estimated rate of twenty enrollments for one FTE), the appropriation per FTE student drops to $1,636 at the median institution.

Service Area

6. One of every 25 people in the median institution's service area is served by that institution.

One-quarter of the institutions served at least one in twelve people in their service areas during fiscal year 1978-79. This "market penetration" figure is computed from the ratio of service area population to estimated unduplicated student headcount.

Staffing

7. The median institution had a credit FTE student to credit instruction FTE faculty ratio of 19:1.

One-quarter of the institutions maintained better (lower) than a 16:1 FTE student:FTE faculty ratio. Another quarter of the institutions surveyed exceeded a 23:1 FTE student:FTE faculty ratio.

8. Half the institutions surveyed had one nonfaculty staff member (FTE exempt and nonexempt) per 67 unduplicated headcount students.

One-quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios greater than 100:1. Another quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios less than 45:1. The discrepancy may be due to wide variations in noncredit enrollments and to limited services offered these students in some institutions.

9. At the median institution there was one exempt or nonexempt student services staff member for every 110 credit FTE students.

One-quarter of the institutions had more than 146 credit FTE students per student services staff member. Another 25% had fewer than 86 credit FTE students per student services staff member.

Comparing student services staff to unduplicated credit and noncredit student enrollment, the median institution has 369 full- or part-time unduplicated enrollments per student services staff member.

10. The median institution had equal numbers of FTE nonfaculty staff (exempt and nonexempt) and FTE faculty staff.

One-quarter of the institutions had more nonfaculty than faculty staff by a ratio of at least 1.31:1. Another quarter of the institutions surveyed had nonfaculty to faculty staff ratios equivalent to less than .75:1. (Student employees were not included in the ratios.)

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 184 institutions, excepting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100 % (184)	_____ %	% ( )
Academic Expenditures	61.2 (184)	_____	( )
Support Expenditures	36.5 (184)	_____	( )
Scholarships and Fellowships	1.2 (184)	_____	( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to computed credit and noncredit FTE students calculated by adding credit FTE students to one-twentieth of the noncredit, full-year headcount as submitted to AACJC.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Credit FTE students were calculated using full-time students plus one-third part-time students.

Scholarships and fellowships include both restricted and unrestricted funds and do not include BEOGs.

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in see chapter 4)
$2528	(184)	$	$ ( )	$2317	(173)	$	$ ( )
1528	(184)		( )	1414	(173)		( )
965	(184)		( )	823	(173)		( )
29	(184)		( )	26	(173)		( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, fund higher student support expenditures than necessary, pushing down the instructional cost proportion while remaining consistent with their goals and mission.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 20-21), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

Moreover, the calculation of FTE students may not in fact reflect the actual FTE experience of the institution. The one-twentieth ratio for noncredit headcount conversion to FTE is especially arbitrary.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100 % (184)	_____ %	_____ %( )
Academic			
Instruction (and Research)	51.8 (184)	_____	_____
Public Service	0.0 (184)	_____	_____
Academic Support	8.1 (184)	_____	_____
Support Services			
Student Services	8.6 (184)	_____	_____
Institutional Support	14.8 (184)	_____	_____
Plant Operation and Maintenance	12.0 (184)	_____	_____
Scholarships and Fellowships			

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to computed credit and noncredit FTE students calculated by adding credit FTE students to one-twentieth of the noncredit, full-year headcount figure submitted in response to the AACJC directory survey.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction line. Standard definitions are given in appendix B.

Research expenditures have been included with instruction because few institutions reported such expenditures. Approximately 10% of the sample institutions reported some research expenditures.

Credit FTE students were calculated by adding full-time students to one-third the part-time student enrollment. This is the standard formula used by NCES to determine full-time equivalents.

Scholarships and fellowships include both restricted and unrestricted funds.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2528	(184)	$_____	$____( )	$2317	(173)	$_____	$____( )
1302	(184)	_____	____( )	1191	(173)	_____	____( )
1	(184)	_____	____( )	0	(173)	_____	____( )
212	(184)	_____	____( )	188	(173)	_____	____( )
219	(184)	_____	____( )	196	(173)	_____	____( )
374	(184)	_____	____( )	325	(173)	_____	____( )
306	(184)	_____	____( )	271	(173)	_____	____( )

different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

The FTE student conversions of twenty noncredit or three part-time enrollments to one FTE student are approximations and may not fit the experience of each institution.

Finally, it must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in see chapter 4)
Credit Instruction	48.0% (184)	_____%	____%( )
Noncredit Instruction	1.9 (184)	_____	____( )
Utilities Expenditures	3.6 (181)	_____	____( )
Plant O & M without Expenditures	8.2 (181)	_____	____( )

SPECIAL RATIOS

$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$0.74 (175)	$_____	$____( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$1.65 (175)	$_____	$____( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	$0.04 (162)	$_____	$____( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement value, is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student. The previously discussed conversion of twenty noncredit enrollments to one FTE has been made.

Total scholarship and BEOG funds include most of the funds an institution handles that are to be used as scholarships. All restricted, unrestricted, and agency fund (such as BEOG) awards should be included.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1222 (184)	$_____	$_____ ( )	N/A	$_____	$_____ ( )
N/A			35*(173)	_____	_____ ( )
100 (181)	_____	_____ ( )	88 (170)	_____	_____ ( )
213 (181)	_____	_____ ( )	184 (170)	_____	_____ ( )

*No credit FTE students included in denominator; noncredit enrollment used.

SPECIAL RATIOS

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$5111 (155)	$_____	$_____ ( )
Total Scholarships and BEOGs / Credit FTE Students	$ 171 (182)	$_____	$_____ ( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics, except total scholarships and BEOG funds per credit FTE student, are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space:student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Scholarship and BEOG funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, preventive maintenance plans, and numbers of needy students could easily justify above-median expenditures.

TABLE 4
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Revenues (current fund, not including auxiliaries)	100 % (184)	_____ %	%( )
Tuition and Fees	16.5 (184)	_____	( )
Appropriations (all governments)	69.4 (181)	_____	( )
Gifts, Grants, and Contracts (all sources)	7.1 (184)	_____	( )
Other Revenues (not auxiliaries)	2.7 (184)	_____	( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) includes federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) includes restricted and unrestricted revenues from federal, state, local, and private sources.

Other revenue includes unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Revenue per Credit FTE Student (in dollars)			Revenue per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2635 (184)	$_____	$_____ ( )	$2435 (173)	$_____	$_____ ( )
439 (184)	_____	_____ ( )	396 (173)	_____	_____ ( )
1797 (181)	_____	_____ ( )	1636 (170)	_____	_____ ( )
190 (184)	_____	_____ ( )	168 (173)	_____	_____ ( )
75 (184)	_____	_____ ( )	69 (173)	_____	_____ ( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This shows the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home state revenue analyses.

The large range of financing strategies makes medians and quartiles of dubious statistical value.

TABLE 5
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and fees for credit instruction	15.2% (171)	____%	____%( )
Tuition and fees for noncredit instruction	.8 (172)	____	( )
Appropriations			
Federal	0.0 (184)	____	( )
State	53.3 (184)	____	( )
Local	11.7 (184)	____	( )
Gifts, Grants, and Contracts			
Federal grants and contracts	4.5 (184)	____	( )
State and local grants and contracts	1.0 (184)	____	( )
Private gifts, grants, and contracts	0.1 (184)	____	( )
Other Revenues			

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 6 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 403 (171)	$_____	$_____ ( )	N/A		
N/A			$ 13*(172)	$_____	$_____ ( )
0 (184)	_____	_____ ( )	0 (173)	_____	_____ ( )
1409 (184)	_____	_____ ( )	1242 (173)	_____	_____ ( )
344 (184)	_____	_____ ( )	278 (173)	_____	_____ ( )
114 (184)	_____	_____ ( )	106 (173)	_____	_____ ( )
28 (184)	_____	_____ ( )	24 (173)	_____	_____ ( )
3 (184)	_____	_____ ( )	2 (173)	_____	_____ ( )

*No credit FTE students included in denominator; noncredit enrollment used.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 6
SPECIAL CATEGORIES OF REVENUE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	68.4% (181)	_____%	_____%(____)
SPECIAL RATIOS			
Total Appropriations / Unduplicated Student Headcount	$ 484 (181)	$_____	$_____(____)
Service Area Population / Unduplicated Student Headcount	$ 24.66 (180)	$_____	$_____(____)

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see appendix B). Where no response was given in the survey, the sum of the noncredit headcount, full-time credit enrollment, and part-time credit enrollment was used as a proxy for unduplicated headcount.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see appendix B), using the same approximation for unduplicated headcount as above when necessary.

Revenue per Credit FTE Student (in dollars)			Revenue per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1786 (181)	$_____	$____( )	$1595 (170)	$_____	$____( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being above the median may indicate good reception of the institution's programs within the community. This statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Staff Ratios and Course Enrollment Distributions

TABLE 7
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	45.6% (176)	_____%	_____%( )
Noncredit Instruction Faculty	2.7 (174)	_____	_____( )
All Other Staff (instruction, nonfaculty)	4.9 (175)	_____	_____( )
Public Service Staff	0.5 (176)	_____	_____( )
Academic Support Staff	7.4 (176)	_____	_____( )
Student Services Staff	8.6 (176)	_____	_____( )
Institutional Support Staff	12.5 (176)	_____	_____( )
Plant O & M Support Staff	10.3 (176)	_____	_____( )
Total	100.0 (176)	_____	_____( )
SPECIAL RATIOS			
Unduplicated Student Headcount / FTE Staff (nonfaculty)	66.7 (173)	_____	_____( )
FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	1.0 (173)	_____	_____( )

Meanings and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in three ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, and median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year).

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
19	(176)	_____	_____ ( )	N/A			
N/A				1365*(174)		_____	_____ ( )
203	(164)	_____	_____ ( )	659	(174)	_____	_____ ( )
2396	(165)	_____	_____ ( )	9434	(175)	_____	_____ ( )
125	(165)	_____	_____ ( )	426	(175)	_____	_____ ( )
110	(165)	_____	_____ ( )	369	(175)	_____	_____ ( )
81	(165)	_____	_____ ( )	274	(175)	_____	_____ ( )
90	(166)	_____	_____ ( )	295	(176)	_____	_____ ( )
9	(165)	_____	_____ ( )	32	(175)	_____	_____ ( )

*Includes noncredit enrollment only in numerator.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (142)	%	%( )
From 25 to 50 students	28 (142)		( )
From 15 to 24 students	40 (142)		( )
From 6 to 14 students	14 (142)		( )
Less than 6 students	2 (142)		( )

Meanings and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students and half had less than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This may result in the sum of the proportions not adding to 100%.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (135)	%	%( )
11 (135)		( )
40 (135)		( )
27 (135)		( )
0 (135)		( )

Possible Interpretations

Institutions that found their instructional costs per student to be above the median may wish to examine the course size distribution to see if high costs may have been a result of their distribution of class sizes. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. Few institutions seemed to have kept records of course size distributions in this format. The large amount of variation that exists also makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values used to find the quartiles and median. N varies with each statistic.

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be much less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

TABLE 9
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0 %	184
Academic Expenditures	55.5	61.2	65.2	184
Support Expenditures	32.4	36.5	40.9	184
Scholarships and Fellowships	0.2	1.2	2.8	184
Total E & G Expenditures	100.0	100.0	100.0	184
Academic				
Instruction (and Research)	46.0	51.8	56.8	184
Public Service	0.0	0.0	1.1	184
Academic Support	6.1	8.1	10.7	184
Support Services				
Student Services	6.9	8.6	10.6	184
Institutional Support	12.1	14.8	18.7	184
Plant Operation & Maintenance	10.3	12.0	14.3	184
Scholarships and Fellowships				
Credit Instruction	40.8	48.0	53.9	184
Noncredit Instruction	.8	1.9	4.1	184
Utilities Expenditures	2.9	3.6	4.7	181
Plant O & M without Expenditures	6.8	8.2	9.8	181
Utilities				
Building Gross Area (sq. ft.)	$ 0.55	$ 0.74	$ 0.93	175
Plant O & M without Utilities				
Building Gross Area (sq. ft.)	$ 1.20	$ 1.65	$ 2.28	175
Plant O & M without Utilities				
Building Replacement Value (est.)	$ 0.03	$ 0.04	$ 0.05	162

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2151	$2528	$3118	184	$1989	$2317	$2725	173
1344	1528	1895	184	1223	1414	1631	173
747	965	1191	184	665	823	1078	173
8	29	79	184	6	26	68	173
2151	2528	3118	184	1989	2317	2725	173
1120	1302	1568	184	1024	1191	1379	173
0	1	30	184	0	0	26	173
149	212	291	184	135	188	247	173
168	219	294	184	144	196	257	173
272	374	532	184	238	325	471	173
248	306	403	184	219	271	366	173
1032	1222	1378	184	N/A	N/A	N/A	---
N/A	N/A	N/A	---	14*	35*	107*	173
75	100	125	181	64	88	110	170
163	213	283	181	145	184	254	170

*No credit FTE students included in denominator; noncredit enrollment used.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	3652	5111	7349	155
Total Scholarships and BEOGs Credit FTE Students	116	171	247	182

Revenues

TABLE 10
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	184
Tuition and Fees	12.1	16.5	23.2	184
Appropriations (all governments)	62.7	69.4	77.8	181
Gifts, Grants, and Contracts (all sources)	3.5	7.1	11.9	184
Other Revenues (not auxiliaries)	1.6	2.7	4.5	184
Tuition and Fees				
Tuition and Fees for Credit	11.4	15.2	22.2	171
Tuition and Fees for Noncredit	.3	.8	1.6	172
Appropriations				
Federal	0.0	0.0	1.6	184
State	35.9	53.3	66.7	184
Local	0.0	11.7	27.9	184
Gifts, Grants, and Contracts				
Federal	1.8	4.5	8.8	184
State and Local	0.0	1.0	3.0	184
Private	0.0	0.1	0.5	184
Other Revenues				
State and Local Appropriations (combined)	61.4	68.4	76.1	181

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2297	$2635	$3259	184	$2070	$2435	$2905	173
333	439	646	184	303	396	575	173
1540	1797	2335	181	1383	1636	2034	170
93	190	343	184	82	168	296	173
40	75	125	184	38	69	119	173
310	403	596	171	N/A	N/A	N/A	---
N/A	N/A	N/A	---	5*	13*	33*	172
0	0	42	184	0	0	42	173
970	1409	1784	184	916	1242	1599	173
0	344	779	184	0	278	669	173
43	114	232	184	40	106	209	173
0	28	88	184	1	24	73	173
0	3	12	184	0	2	11	173
1491	1786	2300	181	1362	1595	1994	170

*No credit FTE students included in denominator; noncredit enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$ 312	$ 484	$ 693	(181)
Service Area Population				
Unduplicated Student Headcount	12.4	24.7	43.7	(180)

Staff Ratios and Course Enrollment Distributions

TABLE 11
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	36.9%	45.6%	52.6%	176
Noncredit Instruction Faculty	.7	2.7	7.3	174
All Other Staff (instruction, nonfaculty)	1.1	4.9	8.5	175
Public Service Staff	0.0	0.5	1.9	176
Academic Support Staff	5.0	7.4	11.4	176
Student Services Staff	6.8	8.6	11.2	176
Institutional Support Staff	9.2	12.5	16.1	176
Plant O & M Support Staff	8.0	10.3	14.0	176
Total	100.0	100.0	100.0	176
SPECIAL RATIOS				
Unduplicated Student Headcount / FTE Staff (nonfaculty)	44.8	66.7	100.4	173
FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	1.0	1.3	173

COURSE ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	142
From 25 to 50 students	11	28	43	142
From 15 to 24 students	28	40	58	142
From 6 to 14 students	5	14	25	142
Less than 6 students	0	2	6	142

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16	19	23	176	N/A	N/A	N/A	---
N/A	N/A	N/A	---	445*	1365*	5721*	174
106	203	1172	164	357	659	5775	174
529	2396	**	165	1565	9434	**	175
91	125	195	165	271	426	754	175
86	110	147	165	264	369	663	175
55	81	116	165	178	274	466	175
66	90	134	166	204	295	482	176
8	9	11	165	22	32	48	175

*Includes noncredit enrollment only in numerator.
**Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	3%	135
1	11	22	135
23	40	60	135
10	27	41	135
0	0	4	135

CHAPTER 4
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE

This chapter shows medians and quartiles for peer groups classified by enrollment size as follows:

Group 1: Total credit and noncredit enrollment less than 5,000 (71 institutions).

Group 2: Total credit and noncredit enrollment from 5,000 through 15,000 (63 institutions).

Group 3: Total credit and noncredit enrollment greater than 15,000 (50 institutions).

Group 4: Total FTE enrollment less than 1,000 (29 institutions).

Total enrollment includes part-time, full-time, and noncredit students.

FTE enrollment is made up of full-time students, part-time students divided by 3, and noncredit students divided by 20.

Group 1

TABLE 12
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0	100.0	100.0	70
Academic Expenditures	53.7	59.4	64.5	70
Support Expenditures	32.7	37.6	42.0	70
Scholarships and Fellowships	0.2	1.2	4.0	70
Total E & G Expenditures				
Academic				
Instruction (and Research)	41.6	50.1	55.8	70
Public Service	0.0	0.1	1.8	70
Academic Support	6.1	8.4	11.9	70
Support Services				
Student Services	6.9	8.5	10.6	70
Institutional Support	12.7	15.3	20.1	70
Plant Operation & Maintenance	10.2	12.3	15.0	70
Scholarships and Fellowships				
Credit Instruction	38.7	46.7	53.6	70
Noncredit Instruction	0.3	1.1	3.4	70
Utilities Expenditures	3.1	4.0	5.0	69
Plant O & M without Utilities	6.6	8.5	10.0	69
Utilities / Gross Building Area (sq. ft.)	0.48	0.68	0.92	65
Plant O & M without Utilities / Gross Building Area (sq. ft.)	0.96	1.42	1.96	65
Plant O & M without Utilities / Building Replacement Value (est.)	0.02	0.03	0.04	60

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2330	2599	3258	70	2210	2481	2953	60
1362	1541	1827	70	1312	1523	1704	60
766	1025	1398	70	724	973	1297	60
6	32	113	70	7	29	105	60
1156	1302	1530	70	1079	1247	1425	60
0	3	38	70	0	0	37	60
153	215	323	70	146	202	294	60
180	228	322	70	163	217	317	60
307	407	612	70	304	371	569	60
252	321	463	70	244	297	468	60
1043	1241	1384	70	N/A	N/A	N/A	--
N/A	N/A	N/A	--	12*	63*	161*	60
83	108	154	69	78	101	145	59
162	223	325	69	155	202	321	59

*No credit FTE students included in denominator; noncredit enrollment used.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	4806	6424	11216	53
Total Scholarships and BEOGs Credit FTE Students	131	199	293	69

TABLE 13
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	70
Tuition and Fees	10.4	14.0	18.8	70
Appropriations (all governments)	64.2	73.5	81.9	69
Gifts, Grants, and Contracts (all sources)	2.9	6.6	13.6	70
Other Revenues (not auxiliaries)	1.3	2.6	4.3	70
Total Revenues				
Tuition and Fees				
Tuition and fees for credit	10.0	14.1	18.9	60
Tuition and fees for noncredit	0.1	0.7	1.2	60
Appropriations				
Federal	0.0	0.0	2.4	70
State	39.1	56.0	70.7	70
Local	0.0	8.4	25.4	70
Gifts, Grants, and Contracts				
Federal	1.0	4.2	7.2	70
State and Local	0.0	1.0	3.0	70
Private	0.0	0.0	0.4	70
Other Revenues				
State and Local Appropriations (combined)	63.0	70.9	78.7	69

Revenue per Credit FTE Student (in dollars)				Revenue per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2394	2824	3409	70	2286	2634	3268	60
299	406	597	70	314	392	579	60
1627	1915	2618	69	1529	1766	2361	59
88	194	460	70	95	195	456	60
37	77	123	70	38	76	121	60
304	378	589	60	N/A	N/A	N/A	--
N/A	N/A	N/A	--	3*	18*	38*	60
0	0	74	70	0	0	84	60
1036	1553	2181	70	1149	1520	1908	60
0	261	778	70	0	167	572	60
28	123	234	70	28	120	263	60
0	30	94	70	0	27	83	60
0	1	12	70	0	1	13	60
1541	1867	2528	69	1477	1739	2333	59

*No credit FTE students included in denominator; noncredit enrollment used.

Total Appropriations				
Unduplicated Student Headcount	444	640	992	69
Service Area Population				
Unduplicated Student Headcount	16.5	30.4	61.7	68

TABLE 14
QUARTILES FOR ALL STAFF RATIO AND COURSE ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	36.6	44.2	55.3	66
Noncredit Instruction Faculty	0.0	1.5	5.5	66
All Other Staff (instruction, nonfaculty)	0.0	3.6	6.7	66
Public Service Staff	0.0	0.7	2.6	66
Academic Support Staff	4.8	7.0	11.4	66
Student Services Staff	6.5	8.2	10.7	66
Institutional Support Staff	9.2	13.8	17.7	66
Plant O & M Support Staff	7.8	10.4	15.3	66
Total	100.0	100.0	100.0	66
OTHER STAFFING RATIOS				
Unduplicated Student Headcount / FTE Staff (nonfaculty)	36.7	51.9	70.7	66
FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	1.0	1.4	66
COURSE ENROLLMENT DISTRIBUTIONS				
	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0	0	2	57
From 25 to 50 students	9	17	35	57
From 15 to 24 students	31	40	60	57
From 6 to 14 students	7	20	34	57
Less than 6 students	0	1	10	57

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15	18	20	66	N/A	N/A	N/A	--
N/A	N/A	N/A	--	403*	1955*	**	66
107	256	**	57	357	755	**	66
260	1316	**	57	1030	3592	**	66
76	110	181	57	192	353	652	66
71	106	139	57	239	327	477	66
38	65	97	57	123	202	335	66
53	86	113	57	146	230	353	66
7	8	10	57	19	25	33	66

*Includes noncredit enrollment only in numerator.
**Too few staff in this category to provide meaningful statistics.

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0	0	2	56
0	5	20	56
19	40	68	56
10	25	45	56
0	0	5	56

Group 2

TABLE 15
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0	100.0	100.0	64
Academic Expenditures	57.4	62.9	65.1	64
Support Expenditures	32.4	35.8	40.9	64
Scholarships and Fellowships	0.2	1.1	2.2	64
Total E & G Expenditures				
Academic				
Instruction (and Research)	48.4	52.4	57.5	64
Public Service	0.0	0.0	0.8	64
Academic Support	5.3	7.8	10.0	64
Support Services				
Student Services	6.6	8.5	10.7	64
Institutional Support	11.8	14.8	17.6	64
Plant Operation & Maintenance	10.7	12.0	14.3	64
Scholarships and Fellowships				
Credit Instruction	42.7	48.8	54.1	64
Noncredit Instruction	1.1	2.0	4.0	64
Utilities Expenditures	2.9	3.6	4.6	62
Plant O & M without Utilities	7.4	8.4	10.1	62
Utilities / Gross Building Area (sq. ft.)	0.54	0.72	0.94	61
Plant O & M without Utilities / Gross Building Area (sq. ft.)	1.28	1.75	2.18	61
Plant O & M without Utilities / Building Replacement Value (est.)	0.03	0.04	0.05	55

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2116	2456	2884	64	1979	2267	2607	64
1341	1489	1755	64	1225	1360	1520	64
724	908	1099	64	660	756	972	64
5	24	56	64	4	21	50	64
1126	1278	1497	64	1046	1176	1335	64
0	0	17	64	0	0	16	64
129	173	266	64	118	162	236	64
155	197	283	64	133	175	244	64
267	336	498	64	228	303	417	64
244	304	381	64	220	273	351	64
1045	1222	1353	64	N/A	N/A	N/A	--
N/A	N/A	N/A	--	16*	26*	77*	64
72	100	121	62	63	87	106	62
162	216	264	62	153	186	244	62

*No credit FTE students included in denominator; noncredit enrollment used.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	3958	4998	6477	56
Total Scholarships and BEOGs Credit FTE Students	92	150	194	64

TABLE 16
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	64
Tuition and Fees	13.4	17.1	22.9	64
Appropriations (all governments)	63.4	68.9	76.9	62
Gifts, Grants, and Contracts (all sources)	3.2	7.1	12.4	64
Other Revenues (not auxiliaries)	1.7	2.8	4.5	64
Total Revenues				
Tuition and Fees				
Tuition and fees for credit	12.5	14.9	20.9	63
Tuition and fees for noncredit	0.5	0.9	1.6	64
Appropriations				
Federal	0.0	0.0	1.7	64
State	36.0	53.3	68.4	64
Local	0.0	16.0	28.5	64
Gifts, Grants, and Contracts				
Federal	1.7	3.9	8.5	64
State and Local	0.1	1.4	3.0	64
Private	0.0	0.1	0.6	64
Other Revenues				
State and Local Appropriations (combined)	61.2	68.8	76.0	62

Revenue per Credit FTE Student (in dollars)				Revenue per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2209	2566	3062	64	2011	2365	2699	64
338	412	596	64	298	358	558	64
1525	1767	2073	62	1402	1620	1871	62
75	186	336	64	70	175	281	64
45	77	120	64	39	70	113	64
312	377	594	63	N/A	N/A	N/A	--
N/A	N/A	N/A	--	13*	22*	38*	64
0	0	39	64	0	0	33	64
969	1402	1732	64	935	1234	1513	64
0	375	800	64	0	325	748	64
40	100	219	64	39	92	198	64
1	37	89	64	1	32	73	64
0	3	14	64	0	3	12	64
1473	1744	2067	62	1353	1555	1824	62

*No credit FTE students included in denominator; noncredit enrollment used.

Total Appropriations				
Unduplicated Student Headcount	319	456	664	62
Service Area Population				
Unduplicated Student Headcount	12.7	24.7	43.4	64

TABLE 17
QUARTILES FOR ALL STAFF RATIO AND COURSE ENROLLMENT CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.2	46.6	52.5	61
Noncredit Instruction Faculty	1.2	3.2	7.1	59
All Other Staff (instruction, nonfaculty)	1.9	6.0	9.2	60
Public Service Staff	0.0	0.4	1.7	61
Academic Support Staff	5.3	7.3	10.4	61
Student Services Staff	6.9	8.7	11.2	61
Institutional Support Staff	8.7	11.6	15.0	61
Plant O & M Support Staff	8.5	11.6	13.9	61
Total	100.0	100.0	100.0	61
OTHER STAFFING RATIOS				
Unduplicated Student Headcount / FTE Staff (nonfaculty)	50.4	78.8	98.9	59
FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	1.0	1.2	59
COURSE ENROLLMENT DISTRIBUTIONS				
	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0	1	2	50
From 25 to 50 students	15	30	45	50
From 15 to 24 students	25	42	65	50
From 6 to 14 students	4	10	21	50
Less than 6 students	0	1	4	50

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
17	20	24	61	N/A	N/A	N/A	--
N/A	N/A	N/A	--	474*	997*	2639*	59
106	165	520	60	338	606	1524	60
535	3754	**	61	1601	12075	**	61
105	128	187	61	322	456	705	61
95	116	145	61	289	384	687	61
66	87	119	61	202	319	503	61
70	89	132	62	213	314	474	62
9	10	11	61	24	35	47	61

*Includes noncredit enrollment only in numerator.
**Too few staff in this category to provide meaningful statistics.

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0	0	2	45
5	15	22	45
24	40	66	45
10	27	41	45
0	0	3	45

Group 3

TABLE 18
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0	100.0	100.0	50
Academic Expenditures	58.2	62.4	66.1	50
Support Expenditures	31.6	36.1	39.3	50
Scholarships and Fellowships	0.6	1.5	3.1	50
Total E & G Expenditures				
Academic				
Instruction (and Research)	47.1	51.7	57.0	50
Public Service	0.0	0.1	0.9	50
Academic Support	6.7	8.8	11.0	50
Support Services				
Student Services	7.0	8.9	10.9	50
Institutional Support	11.3	13.8	18.0	50
Plant Operation & Maintenance	9.9	11.4	13.6	50
Scholarships and Fellowships				
Credit Instruction	41.4	46.5	53.6	50
Noncredit Instruction	1.0	2.8	4.9	50
Utilities Expenditures	2.7	3.3	4.1	50
Plant O & M without Utilities	6.9	8.0	9.6	50
Utilities				
Gross Building Area (sq. ft.)	0.64	0.82	1.05	49
Plant O & M without Utilities				
Gross Building Area (sq. ft.)	1.45	2.09	2.56	49
Plant O & M without Utilities				
Building Replacement Value (est.)	0.03	0.04	0.05	47

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2083	2545	3250	50	1814	2212	2737	49
1301	1552	2061	50	1173	1367	1615	49
739	931	1177	50	600	789	986	49
13	36	72	50	10	30	60	49
1085	1311	1771	50	942	1081	1420	49
0	4	31	50	0	3	31	49
159	228	296	50	140	198	220	49
170	240	294	50	145	195	256	49
257	380	512	50	226	283	453	49
234	300	394	50	200	254	328	49
1014	1204	1445	50	N/A	N/A	N/A	--
N/A	N/A	N/A	--	14*	25*	98*	49
65	90	120	50	58	75	96	49
163	209	280	50	132	173	232	49

*No credit FTE students included in denominator; noncredit enrollment used.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	3366	4288	5517	46
Total Scholarships and BEOGs Credit FTE Students	119	169	242	49

TABLE 19
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	50
Tuition and Fees	13.2	21.5	25.2	50
Appropriations (all governments)	62.0	66.3	74.4	50
Gifts, Grants, and Contracts (all sources)	4.5	7.9	10.8	50
Other Revenues (not auxiliaries)	1.6	2.8	4.5	50
Total Revenues				
Tuition and Fees				
Tuition and fees for credit	11.8	19.0	24.0	48
Tuition and fees for noncredit	0.3	1.0	2.4	48
Appropriations				
Federal	0.0	0.0	0.2	50
State	34.7	46.7	62.6	50
Local	0.2	15.8	32.5	50
Gifts, Grants, and Contracts				
Federal	2.5	5.2	9.7	50
State and Local	0.1	0.7	2.2	50
Private	0.0	0.1	0.5	50
Other Revenues				
State and Local Appropriations (combined)	60.5	65.6	71.2	50

Revenue per Credit FTE Student (in dollars)				Revenue per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2231	2583	3339	50	1872	2303	2773	49
377	557	676	50	279	467	581	49
1450	1665	2250	50	1263	1493	1881	49
105	189	297	50	93	155	245	49
37	71	150	50	31	57	136	49
308	507	626	48	N/A	N/A	N/A	--
N/A	N/A	N/A	--	7*	24*	58*	48
0	0	5	50	0	0	5	49
930	1265	1635	50	825	993	1319	49
6	414	887	50	31	423	766	49
72	117	247	50	59	106	204	49
3	16	61	50	3	14	50	49
0	4	12	50	0	3	9	49
1448	1665	2243	50	1209	1468	1847	49

*No credit FTE students included in denominator; noncredit enrollment used.

Total Appropriations				
Unduplicated Student Headcount	273	376	507	50
Service Area Population				
Unduplicated Student Headcount	9.7	15.8	28.2	48

TABLE 20
QUARTILES FOR ALL STAFF RATIO AND COURSE ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	34.1	41.2	50.2	49
Noncredit Instruction Faculty	0.7	3.4	12.9	49
All Other Staff (instruction, nonfaculty)	1.4	6.0	9.9	49
Public Service Staff	0.0	0.5	1.9	49
Academic Support Staff	4.5	7.8	11.7	49
Student Services Staff	5.8	9.7	12.6	49
Institutional Support Staff	10.1	12.3	16.9	49
Plant O & M Support Staff	7.0	9.8	12.2	49
Total	100.0	100.0	100.0	49
OTHER STAFFING RATIOS				
Unduplicated Student Headcount / FTE Staff (nonfaculty)	58.5	87.2	117.0	48
FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.8	1.0	1.3	48
COURSE ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	1	1	2	35
From 25 to 50 students	22	38	48	35
From 15 to 24 students	26	38	44	35
From 6 to 14 students	10	15	21	35
Less than 6 students	1	2	14	35

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
17	22	27	49	N/A	N/A	N/A	--
N/A	N/A	N/A	--	348*	1696*	5154*	49
101	213	1298	47	420	768	5106	48
640	3017	**	47	2402	10279	**	48
98	128	213	47	315	514	1128	48
83	110	199	47	303	487	1058	48
61	86	113	47	250	401	512	48
75	105	173	47	269	415	925	48
8	9	13	47	28	41	58	48

*Includes noncredit enrollment only in numerator.
**Too few staff in this category to provide meaningful statistics.

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0	1	4	34
5	13	28	34
29	37	50	34
14	30	39	34
0	0	6	34

Group 4

TABLE 21
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0	100.0	100.0	29
Academic Expenditures	51.6	58.0	67.4	29
Support Expenditures	30.9	39.8	47.0	29
Scholarships and Fellowships	.1	1.0	2.8	29
Total E & G Expenditures				
Academic				
Instruction (and Research)	38.2	46.0	54.1	29
Public Service	0.0	0.0	2.0	29
Academic Support	6.9	9.3	12.6	29
Support Services				
Student Services	6.2	8.3	11.9	29
Institutional Support	12.9	16.2	20.7	29
Plant Operation & Maintenance	9.8	13.0	17.8	29
Scholarships and Fellowships				
Credit Instruction	32.9	39.3	50.6	29
Noncredit Instruction	0.8	2.1	5.1	29
Utilities Expenditures	3.3	3.7	5.6	28
Plant O & M without Utilities	6.4	8.6	11.9	28
Utilities / Gross Building Area (sq. ft.)	0.46	0.58	0.83	27
Plant O & M without Utilities / Gross Building Area (sq. ft.)	0.97	1.30	1.70	27
Plant O & M without Utilities / Building Replacement Value (est.)	0.02	0.03	0.04	24

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2548	3122	4425	29	2476	2942	3866	27
1470	1800	2445	29	1417	1637	2265	27
1051	1371	1697	29	906	1261	1636	27
3	28	105	29	2	26	99	27
1204	1391	1731	29	1170	1285	1681	27
0	0	51	29	0	0	61	27
208	320	423	29	194	287	364	27
189	300	392	29	187	281	353	27
355	551	772	29	334	516	714	27
277	486	618	29	268	406	604	27
1106	1290	1481	29	N/A	N/A	N/A	--
N/A	N/A	N/A	--	11*	69*	177*	27
91	147	197	28	88	138	182	26
194	329	435	28	174	300	414	26

*No credit FTE students included in denominator; noncredit enrollment used.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	5085	7589	13164	22
Total Scholarships and BEOGs Credit FTE Students	163	225	329	29

TABLE 22
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	29
Tuition and Fees	9.5	11.0	16.0	29
Appropriations (all governments)	66.3	77.8	83.4	28
Gifts, Grants, and Contracts (all sources)	2.1	5.9	12.5	29
Other Revenues (not auxiliaries)	1.3	2.2	4.6	29
Total Revenues				
Tuition and Fees				
Tuition and fees for credit	8.3	11.9	16.0	27
Tuition and fees for noncredit	0.1	0.4	1.0	27
Appropriations				
Federal	0.0	0.0	1.5	29
State	44.6	63.8	74.4	29
Local	0.0	0.0	19.2	29
Gifts, Grants, and Contracts				
Federal	0.8	3.8	12.1	29
State and Local	0.0	0.8	1.4	29
Private	0.0	0.1	0.5	29
Other Revenues				
State and Local Appropriations (combined)	64.4	74.6	82.8	28

Revenue per Credit FTE Student (in dollars)				Revenue per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
2612	3387	4375	29	2501	3245	3849	27
292	407	571	29	268	377	517	27
1881	2555	3127	28	1721	2338	2785	26
80	227	490	29	97	226	490	27
42	82	139	29	39	89	136	27
258	394	567	27	N/A	N/A	N/A	--
N/A	N/A	N/A	--	2*	12*	44*	27
0	0	52	29	0	0	48	27
1525	2218	2841	29	1403	1732	2639	27
0	0	565	29	0	0	569	27
28	129	354	29	24	143	405	27
0	27	80	29	0	24	85	27
0	6	20	29	0	1	20	27
1872	2505	3113	28	1721	2314	2703	26

*No credit FTE students included in denominator; noncredit enrollment used.

Total Appropriations				
Unduplicated Student Headcount	446	648	1081	28
Service Area Population				
Unduplicated Student Headcount	15.1	31.0	65.5	27

TABLE 23
QUARTILES FOR ALL STAFF RATIO AND COURSE ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	33.6	37.3	50.0	27
Noncredit Instruction Faculty	0.0	1.4	9.6	27
All Other Staff (instruction, nonfaculty)	0.0	4.3	8.3	27
Public Service Staff	0.0	0.0	3.7	27
Academic Support Staff	5.4	7.2	11.3	27
Student Services Staff	6.8	10.0	11.1	27
Institutional Support Staff	12.9	14.9	16.9	27
Plant O & M Support Staff	8.2	13.2	19.3	27
Total	100.0	100.0	100.0	27
OTHER STAFFING RATIOS				
Unduplicated Student Headcount / FTE Staff (nonfaculty)	36.8	44.8	59.2	27
FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.9	1.3	1.7	27
COURSE ENROLLMENT DISTRIBUTIONS				
	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0	0	1	25
From 25 to 50 students	8	10	25	25
From 15 to 24 students	30	45	65	25
From 6 to 14 students	10	20	36	25
Less than 6 students	0	1	10	25

Total FTE Student (credit & noncredit) per FTE Staff				Unduplicated Student Headcount (credit & noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14	16	20	27	N/A	N/A	N/A	--
N/A	N/A	N/A	--	342*	2020*	**	27
83	140	**	25	355	633	**	27
149	**	**	25	917	**	**	27
60	97	140	25	196	365	453	27
57	71	110	25	237	274	369	27
33	45	70	25	130	163	258	27
41	63	97	25	140	211	258	27
6	7	8	25	16	25	33	27

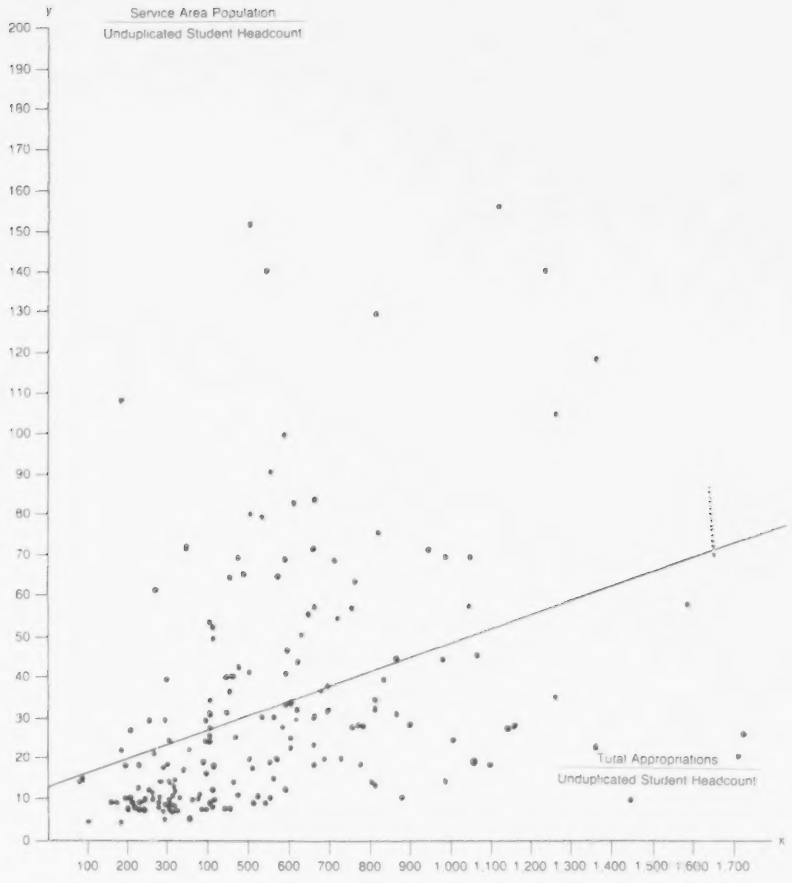
*Includes noncredit enrollment only in numerator.
**Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0	0	2	21
0	5	10	21
22	40	60	21
7	35	52	21
0	0	8	21

CHAPTER 5
SCATTERGRAMS

The scattergrams in this chapter were drawn to demonstrate some of the research possibilities of the data. These graphs illustrate some interesting relationships revealed by the data, such as the relationship between enrollment and instructional budget proportion. These relationships have been the subject of much speculation concerning the effect of size appropriations and revenues per student on institutional operation and efficiency.

GRAPH 1

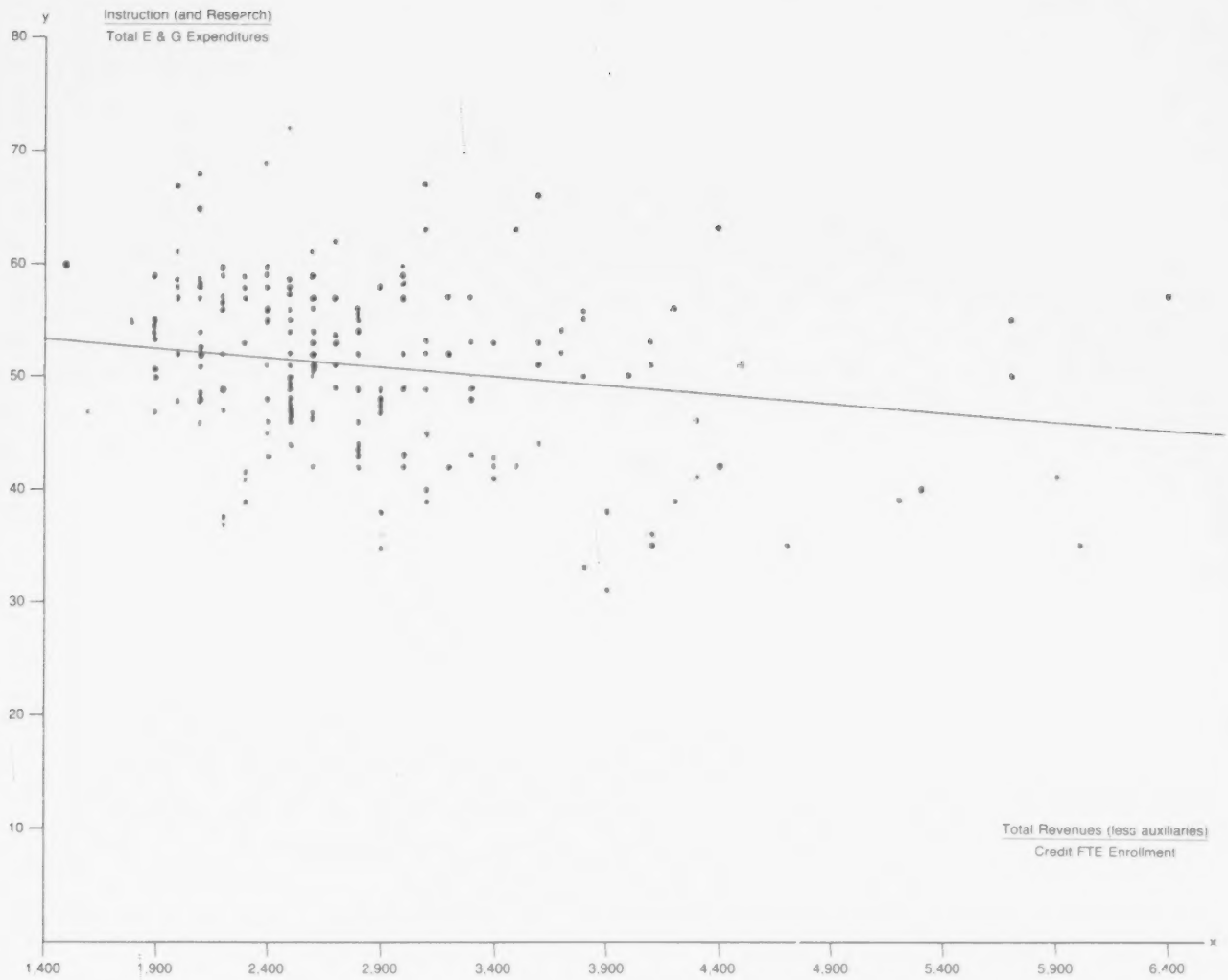


GRAPH 1
THE RELATIONSHIP BETWEEN APPROPRIATIONS PER STUDENT AND MARKET PENETRATION

This graph provides insight into the hypothesis that higher levels of appropriations per student are helpful in increasing community participation. The vertical axis represents the number of people in an institution's service area divided by the institution's unduplicated headcount. The higher the number, the more residents per student and the lower the market penetration. The horizontal axis represents total appropriations per unduplicated credit and noncredit student enrollment.

Although the relationship is not perfectly clear due to the great variability in the way the institutions have scattered in the plot, it appears (based on a least squares regression line) that higher appropriations per student from all levels of government can be associated with lower market penetration. A more detailed analysis of other factors, such as tuition levels and urban vs. rural college-going population ratios, will be necessary to begin to explain this relationship more fully, especially since the relationship contradicts the hypothesis. One possible explanation of this contradiction is that legislatures tend to better support community colleges in areas where need is greatest. In other words, support flows to institutions in the areas where the smallest proportion of the community is currently attending the institution. This explanation must be regarded as speculative.

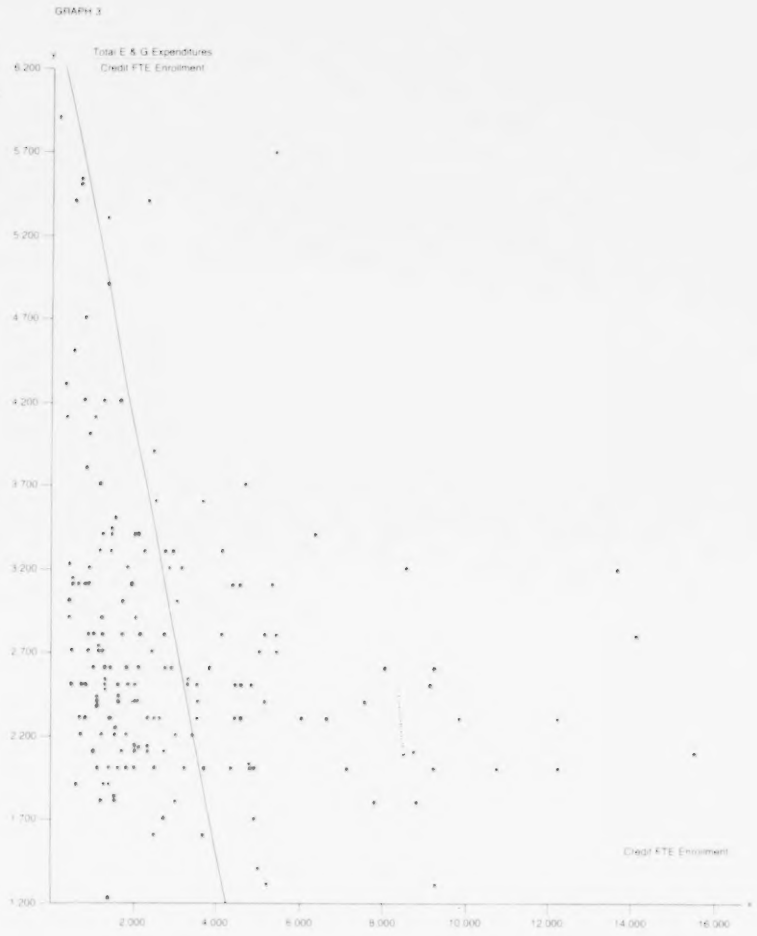
GRAPH 2



GRAPH 2
THE RELATIONSHIP BETWEEN REVENUES PER STUDENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that higher amounts of revenue per student allow the institution to offer more noninstructional services. The additional services alter the institution's budget mix by lowering the proportion of the budget dedicated to instruction.

Once again, the scatter of the points could easily allow many interpretations. However, a least-squares regression line through the points indicates some support for the hypothesis that more revenues allow more services. The trend is small, with a $2500 per student increase in revenue lowering the proportion of the budget dedicated to instruction by only four percentage points. The scatter of points indicates that actual behavior is much more varied.

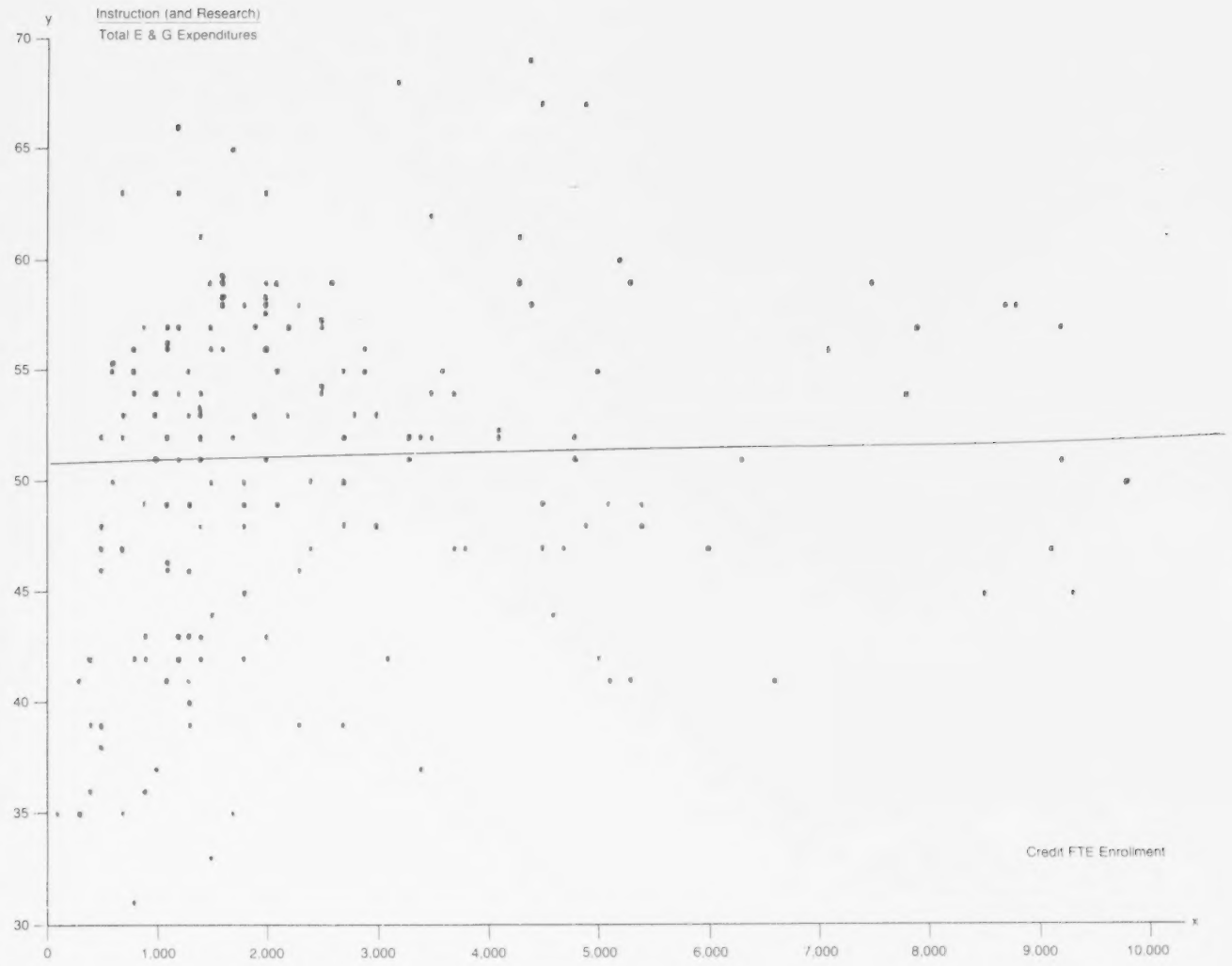


GRAPH 3
THE RELATIONSHIP BETWEEN ENROLLMENT AND EDUCATIONAL AND GENERAL EXPENDITURES PER STUDENT

This graph provides insight into the hypothesis that larger institutions can be run at a lower cost per student. The horizontal axis gives enrollment size in credit FTE students. The vertical axis gives educational and general expenditures per credit FTE student.

A least-squares regression line through the points supports the hypothesis. It should be noted, however, that the line is largely determined by very few large institutions with low costs per student and very few small institutions with high costs per student. Most institutions cluster in a way that is not suggestive of economies of scale.

The resulting line suggests that an institution with 2,000 more FTE students than another may have fewer educational and general expenditures per student by $2,300.



GRAPH 4
THE RELATIONSHIP BETWEEN ENROLLMENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that larger institutions may be administered more efficiently and thus may be able to spend a larger proportion of their budget for instruction.

The wide scatter of points and virtually flat regression line suggest that these data offer no support for the hypothesis that larger enrollments allow greater administrative efficiency.

APPENDIX A
METHOD

Beginning in October 1978, staff members of three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. The National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year who are members of the Two-Year Colleges Committee, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing this report.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. These data were due to be submitted to NCES on October 1, 1979. Thus, community colleges that were to be included in the sample had to complete their HEGIS forms by the stated deadline and had to complete them accurately. Each participating institution was asked to carefully complete the HEGIS survey and to submit it on time.

In addition to the use of HEGIS finance data, a separate survey of 400 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.

One hundred and eighty-four of those surveyed provided usable responses, and their data are used in this report. Appendix B contains a copy of the questionnaire, while appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee met in January 1980 and approved the substance and format of the comparative data study report. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.

2. Total credit and noncredit enrollment from 5,000 through 15,000.

3. Total credit and noncredit enrollment greater than 15,000.

4. Total FTE enrollment less than 1,000. (These institutions are also included in the larger first group.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged from the method employed in the first year. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall term FTE enrollment. The conversion ratio of 20:1 established then was also used in the second year. Thus, for the purpose of this report, noncredit headcount enrollment for the 1978-79 year was divided by 20 and the result was defined as the number of FTE students. This number is added to the 1978 fall term FTE credit student count, which is used as a proxy for the activity level of community colleges. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

Institutions unable to obtain all the necessary information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there are 750 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were not included in the sample because of difficulty in separating the financial statistics of each from those of its university.

Data were gathered and coded from December 1979 through March 1980. Analysis and publication were conducted during April 1980. All financial statistics are for fiscal year 1978-79; enrollments are for fall 1978 (except noncredit enrollments, which are based on 1978-79 year-long enrollment estimates). The AACJC directory survey was the source of enrollment data.

Institutions participating in the second year of the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

APPENDIX B
SAMPLE SURVEY

Comparative Financial Statistics For Public Community and Junior Colleges 1978-79

National Association of College and University Business Officers
American Council on Education
American Association of Community and Junior Colleges

Comparative financial data survey form, fiscal year 1978-79. These data should come from the same records used to prepare the HEGIS finance form due October 31, 1979.

Leave blank or estimate any items for which the data are unavailable. A partially completed form is of use to us. Please return the completed form by December 20 to NACUBO, Suite 510, One Dupont Circle, Washington, D.C. 20036, ATTN: Financial Management Center.

1. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) is used for noncredit teaching. (Include only faculty salaries if that is all that is available.)

   Percentage instructional expenses which is **non**credit: _____%

2. Is the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction (YES): _____ (NO): _____

   If yes, estimate the percent of public service which is noncredit instruction: _____%

3. How much was spent for utilities in 1978-79 that is included in the operations and maintenance amount shown on the HEGIS finance form (line B-8)? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $_____

4. How much was awarded to students in the form of scholarships and fellowships? Include all federal, state, local, private, and institutional awards. *Do not include loans or payment for work (work study).* This amount may differ from that which is recorded on the HEGIS form because of the inclusion of BEOG, for example.

   Scholarships and fellowships (from HEGIS finance form, lines B-9 & 10): $_____

   Add BEOG (if not included above): _____

   Total: $_____

5. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for **non**credit instruction?

   Percentage tuition and fees for **non**credit: _____%

6. What is the total gross space of all campus buildings in square feet?

   Gross area of buildings: _____ square feet

7. Estimate the population of the geographic area which your institution serves.

   Service area population: _____

8. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

   Unduplicated student headcount for credit students: _____

   Unduplicated student headcount for noncredit students: _____

9. What proportion of your course sections in 1978-79 enrolled:

	Credit	*Noncredit*
More than 50 students:	_____%	_____%
From 25 - 50 students:	_____	_____
From 15 - 24 students:	_____	_____
From 6 - 14 students:	_____	_____
Fewer than 6 students:	_____	_____
	100%	100%

10. How many full-time equivalent personnel were authorized in 1978-79 in the following functional categories for educational and general operations? Where significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work study.

Functional Category	*Number of Full-Time Equivalent Personnel*
Instruction	
Instructional Faculty—Credit	_____
Instructional Faculty—Noncredit	_____
All Other Staff	_____
Public Service	_____
Academic Support	_____
Student Services	_____
Institutional Support	_____
Plant Operations	_____
Total	_____

APPENDIX C
DEFINITIONS OF TERMS

Educational and General

Instruction. This category should include expenditures for all activities that are part of an institution's instruction program, with the exception of expenditures for remedial and tutorial instruction, which should be categorized as Student Services. Expenditures for credit and noncredit courses, for academic, occupational, and vocational instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

Research. This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs (training grants are an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

Public Service. This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

Academic Support. This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media, such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, such expenditures are not reflected in this category.

Student Services. This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-

Reprinted from College and University Business Administration (Washington, D.C.: NACUBO, 1974), pp. 188-189.

supporting activity), supplemental educational services to provide matriculated students with supplemental instruction outside of the normal academic program (remedial instruction is an example), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

Institutional Support. This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

Operation and Maintenance of Plant. This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

Scholarships and Fellowships. This category should include expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but is not allowed to select the recipient of the grant—for example, federal Basic Educational Opportunity Grants program or ROTC scholarships—the funds should be reported in the Agency Funds group rather than in the Current Funds group. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is he expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

Mandatory Transfers. This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

Nonmandatory Transfers. This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal. It also may include the retransfer of resources back to current funds.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit enrollment less than 5,000.
Group 2: Total credit and noncredit enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000.

ALABAMA

Enterprise State Junior College (2)
John C. Calhoun State Community College (2)
Patrick Henry State Junior College (1,4)

ARIZONA

Cochise College (1)
Northland Pioneer College (1)
Pima Community College (3)
Yavapai College (1)

ARKANSAS

Westark Community College (2)

CALIFORNIA

College of the Desert (2)
Mount San Jacinto College (1)
San Joaquin Delta College (3)
Taft College (1, 4)
West Hills College (1)

COLORADO

Aims Community College (2)
Community College of Denver (3)
Otero Junior College (1, 4)

FLORIDA

Brevard Community College (3)
Central Florida Community College (2)
Daytona Beach Community College (3)
Florida Keys Community College (1, 4)
Hillsborough Community College (2)
Miami-Dade Community College (3)

FLORIDA (Cont.)

North Florida Junior College (1, 4)
Palm Beach Junior College (3)
Polk Community College (2)
St. Petersburg Junior College (3)
Santa Fe Community College (3)
Seminole Community College (3)
Valencia Community College (3)

GEORGIA

Albany Junior College (1)
Bainbridge Junior College (1, 4)
Brunswick Junior College (2)
Dalton Junior College (1)
Emanuel County Junior College (1, 4)
Gainesville Junior College (2)
South Georgia College (1, 4)
Waycross Junior College (1, 4)

IDAHO

College of Southern Idaho (1)
North Idaho College (1)

ILLINOIS

College of Du Page (3)
College of Lake County (2)
Elgin Community College (2)
Illinois Eastern Community College (2)
Illinois Valley Community College (2)
John Wood Community College (1)
Kankakee Community College (1)
Rend Lake College (1)
Thornton Community College (3)

APPENDIX D

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Indian Hills Community College (3)
Iowa Western Community College (3)
Southeastern Community College (2)

KANSAS

Barton County Community Junior College (1)
Fort Scott Community Junior College (1, 4)
Highland Community Junior College (1, 4)
Johnson County Community Junior College (3)
Kansas City, Kansas Community Junior College (2)

MARYLAND

Anne Arundel Community College (2)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (1, 4)
Dundalk Community College (2)
Essex Community College (2)
Harford Community College (3)
Howard Community College (2)
Montgomery College (3)
Prince Georges Community College (3)

MASSACHUSETTS

Bristol Community College (2)
Greenfield Community College (1)
Northern Essex Community Col[illegible] (3)

MICHIGAN

Delta College (3)
Kalamazoo Valley Community College (2)
Lansing Community College (3)
Macomb County Community College (3)

MICHIGAN (Cont.)

Monroe County Community College (1)
Oakland Community College (3)
St. Clair County Community College (2)
Schoolcraft College (2)
Southwestern Michigan College (1)
Wayne County Community College (3)

MINNESOTA

Rochester Community College (3)
Worthington Community College (1, 4)

MISSISSIPPI

Hinds Junior College (2)
Jones County Junior College (1)
Meridian Junior College (1)
Mississippi Gulf Coast Junior College (2)

MISSOURI

Jefferson College (2)
St. Louis Community College (3)

NEBRASKA

Metropolitan Technical Community College (3)

NEW JERSEY

Atlantic Community College (1)
Burlington County College (2)
Cumberland County College (1)
Essex County College (2)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community County (1)
Somerset County College (1)

NEW MEXICO

New Mexico Military Institute (1, 4)

APPENDIX D

NEW YORK

Hudson Valley Community College (2)
Onondaga Community College (2)
Suffolk County Community College (3)

NORTH CAROLINA

Beaufort County Technical Institute (2)
Fayettesville Technical Institute (3)
Haywood Technical Institute (1, 4)
Pamlico Technical Institute (1, 4)
Technical Institute of Alamance (1)
Vance-Granville Community College (1, 4)

NORTH DAKOTA

Bismarck Junior College (1)

OHIO

Cincinnati Technical College (1)
Clark Technical College (2)
Columbus Technical Institute (2)
Cuyahoga Community College (3)
Lakeland Community College (2)
Marion Technical College (1, 4)
Michael J. Owens Technical College (1)
Muskingum Area Technical College (1, 4)
Northwest Technical College (1, 4)
Sinclair Community College (3)

OKLAHOMA

Oscar Rose Junior College (3)
South Oklahoma City Junior College (3)
Western Oklahoma State College (1)

OREGON

Chemeketa Community College (3)
Rogue Community College (1)

PENNSYLVANIA

Community College of Beaver County (1)

PENNSYLVANIA (Cont.)

Community College of Delaware County (2)
Harrisburg Area Community College (2)
Lehigh County Community College (1)
Montgomery County Community College (2)
Westmoreland County Community College (3)
Williamsport Area Community College (3)

SOUTH CAROLINA

Chesterfield-Marlboro Technical College (1, 4)
Orangeburg Calhoun Technical College (2)
Piedmont Technical College (2)
Williamsburg Technical Education Center (1, 4)
York Technical College (1)

TENNESSEE

Chattanooga State Technical Community College (2)
Cleveland State Community College (2)
Columbia State Community College (1)
Dyersburg State Community College (1, 4)
Jackson State Community College (2)
Motlow State Community College (1)
Nashville State Technical Institute (1)
Roane State Community College (2)
Shelby State Community College (2)
Volunteer State Community College (2)
Walters State Community College (1)

TEXAS

Alvin Community College (2)

APPENDIX D

TEXAS (Cont.)

Amarillo College (3)
Angelina College (1)
Austin Community College (2)
Central Texas College (2)
Cisco Junior College (1)
College of the Mainland (3)
Del Mar College (3)
El Paso County Community College (2)
Frank Phillips College (1, 4)
Houston Community College (3)
Lee College (2)
Midland College (2)
Odessa College (2)
San Antonio College (3)
Tarrant County Junior College (3)
Temple Junior College (2)
Vernon Regional Junior College (1, 4)
Western Texas College (1, 4)
Wharton County Junior College (1)

UTAH

Snow College (1, 4)

VIRGINIA

Blue Ridge Community College (2)
Piedmont Virginia Community College (1)
Southwest Virginia Community College (1)
Tidewater Community College (3)
Virginia Highlands Community College (1, 4)

WASHINGTON

Big Bend Community College (1, 4)
Fort Steilacoom Community College (2)
Olympic College (2)
Peninsula College (1)
Skagit Valley College (2)
Whatcom Community College (1)

WEST VIRGINIA

Parkersburg Community College (2)

WISCONSIN

Milwaukee Area Technical College (3)
Nicolet College and Technical Institute (2)
Waukesha County Technical Institute (3)

WYOMING

Laramie County Community College (2)

ERRATA

Page 7: High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

Pages 12 & 26: Plant O & M without Utilities

ERRATA